

**SONOMA COUNTY WATER AGENCY**

**WATER TRANSMISSION**

***FY 06-07 BUDGET REQUEST***

# SONOMA COUNTY WATER AGENCY

## FY 06-07 BUDGET REQUEST

### WATER TRANSMISSION

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# FY 2006-07 BUDGET

## BUDGET DIVISION SUMMARY

Section Title:

|                                  |
|----------------------------------|
| <b>WATER TRANSMISSION SYSTEM</b> |
|----------------------------------|

### **A. Program Description**

This section includes the operations and maintenance (O&M), construction projects and debt service obligations related to the Agency's Water Transmission System.

### **B. Financial Summary**

| Section                      | GROSS EXPENDITURES  |                       |                   | NET COST / USE OF FUND BALANCE |                       |                   |
|------------------------------|---------------------|-----------------------|-------------------|--------------------------------|-----------------------|-------------------|
|                              | FY 05-06<br>Adopted | FY 06-07<br>Requested | Percent<br>Change | FY 05-06<br>Adopted            | FY 06-07<br>Requested | Percent<br>Change |
| Water Trans. Agency Fund     | \$35,366,846        | \$32,950,112          | (6.83%)           | \$7,754,037                    | \$3,676,817           | (52.58%)          |
| SR Aqueduct Capital Fund     | 0                   | 0                     | N/A               | (462,972)                      | (515,353)             | 11.31%            |
| Petaluma Aq. Capital Fund    | 0                   | 0                     | N/A               | (811,227)                      | (956,741)             | 17.94%            |
| Forestville Aq. Capital Fund | 0                   | 0                     | N/A               | (517)                          | (848)                 | 64.09%            |
| Sonoma Aq. Capital Fund      | 0                   | 0                     | N/A               | (822)                          | (1,353)               | 64.56%            |
| Sonoma Aq. Revenue Bond      | 2,372,909           | 171,224               | (92.78%)          | 2,070,756                      | (138,497)             | (106.69%)         |
| Storage Revenue Bond         | 4,410,443           | 208,377               | (95.28%)          | 4,040,475                      | (555,292)             | (113.74%)         |
| Common Rev. Bond Fund        | 934,566             | 1,362,196             | 45.76%            | 428,559                        | 703,885               | 64.24%            |
| State Loan Debt Service      | 1,221,913           | 438,833               | (64.09%)          | 14,267                         | (799,866)             | (5706.41%)        |
| State Loan Reserve           | 0                   | 0                     | N/A               | (119,640)                      | (119,640)             | 0.00%             |
| Storage Facilities           | 7,507,000           | 4,214,000             | (43.87%)          | 3,290,048                      | 4,125,797             | 25.40%            |
| Pipeline Facilities          | 215,000             | 365,000               | 69.77%            | (2,000,809)                    | 356,746               | (117.83%)         |
| Common Facilities            | 3,119,758           | 3,282,508             | 5.22%             | 1,466,114                      | 2,230,573             | 52.14%            |
| North Marin Water Deposit    | 0                   | 0                     | N/A               | (251)                          | (419)                 | 67.03%            |
| <b>TOTAL:</b>                | <b>\$55,148,435</b> | <b>\$42,992,250</b>   | <b>(22.04%)</b>   | <b>\$15,668,018</b>            | <b>\$8,005,807</b>    | <b>(48.90%)</b>   |

### **C. Staffing Summary**

No staffing is allocated to indexes within this section. Refer to the Administration and General Section.

### **D. Workload Summary**

Refer to the individual sections for information regarding work performed.

### **E. Summary of Issues and Significant Changes**

Refer to the Departmental Budget Summary for a summary of issues and significant changes.

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** WATER TRANSMISSION AGENCY FUND  
**Section/Index No:** 675108

| Sub-Object No. and Title               | Adopted<br>2005-06  | Requested<br>2006-07 | Difference         | Percent<br>Change |
|--|---------------------|----------------------|--------------------|-------------------|
| <b>REVENUES:</b>                       |                     |                      |                    |                   |
| <b><u>USE OF MONEY</u></b>             |                     |                      |                    |                   |
| 1700 Interest on Pooled Cash           | \$143,111           | \$397,027            | \$253,916          | 177.43%           |
| 1760 Investment Income                 | 0                   | 0                    | 0                  | N/A               |
| <b>Subtotal Use of Money</b>           | <b>\$143,111</b>    | <b>\$397,027</b>     | <b>\$253,916</b>   | <b>177.43%</b>    |
| <b><u>CHARGES FOR SERVICES</u></b>     |                     |                      |                    |                   |
| 3666 Meter Service / Installation      | \$25,000            | \$50,000             | \$25,000           | 100.00%           |
| <b>Subtotal Charges for Service</b>    | <b>\$25,000</b>     | <b>\$50,000</b>      | <b>\$25,000</b>    | <b>100.00%</b>    |
| <b><u>MISCELLANEOUS REVENUES</u></b>   |                     |                      |                    |                   |
| 4039 Sale - Power                      | 1,050,000           | 1,050,000            | 0                  | 0.00%             |
| 4161 Water Sales - O&M                 | 22,838,752          | 23,665,656           | 826,904            | 3.62%             |
| 4162 Common Rev. Bd. Chg.              | 1,589,860           | 1,708,573            | 118,713            | 7.47%             |
| 4163 Storage Rev. Bd. Chg.             | 356,217             | 741,177              | 384,960            | 108.07%           |
| 4164 Sonoma Aq. Rev. Bd. Chg.          | 292,749             | 292,278              | (471)              | (0.16%)           |
| 4165 Petaluma Aq. Rev. Bd. Chg.        | 0                   | 0                    | 0                  | N/A               |
| 4166 Santa Rosa Aq. Cap. Chg.          | 373,427             | 354,229              | (19,198)           | (5.14%)           |
| 4167 Petaluma Aq. Rev. Bd. Chg.        | 718,864             | 772,739              | 53,875             | 7.49%             |
| 4168 Sonoma Aq. Cap. Charge            | 0                   | 0                    | 0                  | N/A               |
| 4169 NM Revenue Bond Charge            | 224,829             | 241,616              | 16,787             | 7.47%             |
| <b>Subtotal Miscellaneous Revenues</b> | <b>\$27,444,698</b> | <b>\$28,826,268</b>  | <b>\$1,381,570</b> | <b>5.03%</b>      |
| <b>TOTAL REVENUES</b>                  | <b>\$27,612,809</b> | <b>\$29,273,295</b>  | <b>\$1,660,486</b> | <b>6.01%</b>      |

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

|                                     |           |           |             |          |
|-------------------------------------|-----------|-----------|-------------|----------|
| 6040 Communications                 | 30,000    | 25,000    | (5,000)     | (16.67%) |
| 6140 Maintenance Contracts & Equip. | 100,000   | 1,070,000 | 970,000     | 970.00%  |
| 6180 Maintenance Projects           | 8,101,400 | 2,520,000 | (5,581,400) | (68.89%) |
| 6262 Laboratory Supplies            | 25,000    | 20,000    | (5,000)     | (20.00%) |
| 6280 Memberships                    | 100,000   | 125,000   | 25,000      | 25.00%   |
| 6461 Supplies / Expenses            | 100,000   | 100,000   | 0           | 0.00%    |
| 6512 Testing / Analysis             | 200,000   | 250,000   | 50,000      | 25.00%   |
| 6522 District Services              | 6,283,000 | 9,450,000 | 3,167,000   | 50.41%   |

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 675108

| Sub-Object No. and Title                     | Adopted<br>2005-06  | Requested<br>2006-07 | Difference           | Percent<br>Change |
|--|---------------------|----------------------|----------------------|-------------------|
| <b>EXPENDITURES:</b>                         |                     |                      |                      |                   |
| <b><u>SERVICES AND SUPPLIES (Contd.)</u></b> |                     |                      |                      |                   |
| 6553 Contract - Security Services            | 30,000              | 30,000               | 0                    | 0.00%             |
| 6570 Consultant Services/Studies             | 1,813,500           | 1,525,000            | (288,500)            | (15.91%)          |
| 6610 Legal Services                          | 200,000             | 200,000              | 0                    | 0.00%             |
| 6820 Rents and Leases - Equipment            | 25,000              | 25,000               | 0                    | 0.00%             |
| 6880 Small Tools - Instruments               | 25,000              | 25,000               | 0                    | 0.00%             |
| 6889 Software                                | 10,000              | 10,000               | 0                    | 0.00%             |
| 7052 Out of State Use Tax                    | 5,000               | 5,000                | 0                    | 0.00%             |
| 7201 Gas / Oil                               | 15,000              | 15,000               | 0                    | 0.00%             |
| 7206 Equipment Usage Charge                  | 550,000             | 600,000              | 50,000               | 9.09%             |
| 7212 Chlorine Chemical / Recorder            | 525,000             | 590,000              | 65,000               | 12.38%            |
| 7217 State Permits / Fees                    | 50,000              | 50,000               | 0                    | 0.00%             |
| 7247 Water Conservation Program              | 2,000,000           | 2,675,000            | 675,000              | 33.75%            |
| 7277 Recycled Water Use Prog                 | 2,000,000           | 600,000              | (1,400,000)          | (70.00%)          |
| 7296 FERC Fees / Costs                       | 5,000               | 5,000                | 0                    | 0.00%             |
| 7302 Travel Expense                          | 8,000               | 8,500                | 500                  | 6.25%             |
| 7303 Private Car Expense                     | 6,000               | 6,000                | 0                    | 0.00%             |
| 7320 Utilities                               | 5,000               | 5,000                | 0                    | 0.00%             |
| 7394 Power                                   | 5,750,000           | 4,850,000            | (900,000)            | (15.65%)          |
| <b>Subtotal Services and Supplies</b>        | <b>\$27,961,900</b> | <b>\$24,784,500</b>  | <b>(\$3,177,400)</b> | <b>(11.36%)</b>   |
| <b><u>OTHER CHARGES</u></b>                  |                     |                      |                      |                   |
| 7980 Depreciation                            | \$3,000,000         | \$3,452,000          | \$452,000            | 15.07%            |
| 8010 Contribution to Non-County              | \$174,000           | \$128,000            | (\$46,000)           | (26.44%)          |
| <b>Subtotal Other Charges</b>                | <b>\$3,174,000</b>  | <b>\$3,580,000</b>   | <b>\$406,000</b>     | <b>12.79%</b>     |
| <b><u>FIXED ASSETS</u></b>                   |                     |                      |                      |                   |
| 8510 Buildings / Improvements                | \$100,000           | \$100,000            | \$0                  | 0.00%             |
| 8533 SCWA - New Metered Service              | 25,000              | 25,000               | 0                    | 0.00%             |
| 8560 Equipment                               | 50,000              | 50,000               | 0                    | 0.00%             |
| <b>Subtotal Fixed Assets</b>                 | <b>\$175,000</b>    | <b>\$175,000</b>     | <b>\$0</b>           | <b>0.00%</b>      |
| <b><u>OTHER FINANCING USES</u></b>           |                     |                      |                      |                   |
| 8625 OT - W/in Special Dist - BOS            | \$3,755,946         | \$4,110,612          | \$354,666            | 9.44%             |
| <b>Subtotal Other Financing Uses</b>         | <b>\$3,755,946</b>  | <b>\$4,110,612</b>   | <b>\$354,666</b>     | <b>9.44%</b>      |

**SUMMARY OF REVENUES AND EXPENDITURES**

Index No.: 675108

| Sub-Object No. and Title | Adopted<br>2005-06 | Requested<br>2006-07 | Difference | Percent<br>Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

**EXPENDITURES:****APPROPRIATIONS FOR CONTIN.**

|   |                  |                  |            |              |
|---|------------------|------------------|------------|--------------|
| 9000 Appropriations for Contingencies     | \$300,000        | \$300,000        | \$0        | 0.00%        |
| <i>Subtotal Approp. for Contingencies</i> | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$0</b> | <b>0.00%</b> |

|                           |                     |                     |                      |                |
|---------------------------|---------------------|---------------------|----------------------|----------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$35,366,846</b> | <b>\$32,950,112</b> | <b>(\$2,416,734)</b> | <b>(6.83%)</b> |
|---------------------------|---------------------|---------------------|----------------------|----------------|

|   |                    |                    |                      |                 |
|---|--------------------|--------------------|----------------------|-----------------|
| <b>TOTAL NET COST</b><br><i>(Expenditures Minus Revenues)</i> | <b>\$7,754,037</b> | <b>\$3,676,817</b> | <b>(\$4,077,220)</b> | <b>(52.58%)</b> |
|---|--------------------|--------------------|----------------------|-----------------|

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Transmission Agency Fund

Character Title: Use of Money and Property

Character No.: 675108-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on anticipated cash balance and an interest rate forecast by the Sonoma County Treasurer for the County Pooled Investment Program for the coming fiscal year.

|   |           |
|---|-----------|
| Estimated Average Cash Balance            | 9,925,680 |
| Projected Interest Rate                   | 4.00%     |
| Projected/Planned Interest on Pooled Cash | \$397,027 |

Character Title: Charges for Service

Character No.: 675108-30

***3666 Meter Service / Installation***

This item reflects revenue received for installation of water meters. Actual revenues fluctuate from year to year based on requests for service. Expenditures associated with meter installation are budgeted in 675108-8533, SCWA - New Metered Service. No increase is requested.

Character Title: Other Financing Sources

Character No.: 675108-46

***4039 Sale - Power***

This item records revenue from the sale of power generated at the Warm Springs Dam hydro-electric plant and sold to Pacific Gas & Electric Company. The contract that fixed the rate received for this energy at approximately \$0.068/kwh is due to expire August 1, 2006, at which time the rate is not expected to change significantly. The Agency is working with the Power and Water Resources Pooling Authority to buy this power for use by the water transmission system, thereby maximizing the use of renewable energy within Sonoma and Marin Counties.

***4161 Water Sales - O&M***

***4162 Common Facilities Revenue Bond Charge***

***4163 Storage Facilities Revenue Bond Charge***

***4164 Sonoma Aqueduct Revenue Bond Charge***

***4165 Petaluma Aqueduct Revenue Bond Charge***

***4166 Santa Rosa Aqueduct Revenue Bond Charge***

***4167 Petaluma Aqueduct Capital Charge***

***4168 Sonoma Aqueduct Capital Charge***

***4169 North Marin Revenue Bond Charge***

Under the terms of the Sixth Supplemental Ordinance adopted in December 2002, all water transmission system revenues are to first be deposited in the Agency fund and later transferred to the appropriate capital or debt service funds. The line items listed above are used to record receipt of these revenues.



Character:

Services and Supplies

Character No.:

675108-60

**6040 Communications**

This item is requested to provide funds for communication costs for radio, telephone and data line charges.

**6140 Maintenance - Contracts and Equipment**

PCAS No. Various

This item is requested to provide funds for purchase of small equipment and for annual equipment maintenance contracts. Details provided below.

| DESCRIPTION          | PROJECT #         | Requested<br>FY 06-07 |
|----------------------|-------------------|-----------------------|
| Caissons             | 606               | 350,000               |
| Production Wells     | 606               | 50,000                |
| Ponds and Levees     | 606               | 50,000                |
| Boster Stations      | 607               | 120,000               |
| Backup Generators    | 608               | 100,000               |
| Treatment Facilities | 609               | 100,000               |
| Aqueducts            | 611               | 100,000               |
| Reservoirs           | 612               | 50,000                |
| Meters               | 614               | 150,000               |
|                      | <b>6140 Total</b> | <b>1,070,000</b>      |

**6180 Maintenance - Buildings**

PCAS No. Various

This item is requested to provide funds for staff and contractual costs associated with projects to maintain the pumping, storage, pipeline and hydro-electric facilities. Details provided below.

| DESCRIPTION   | PROJECT # | Requested<br>FY 06-07 |
|---|-----------|-----------------------|
| Air Valve System Upgrade (50% in 06/07, 50% in 07/08) |           | 600,000               |
| Caissons 3, 4, & 5 - rainproof louvers                |           | 50,000                |
| Cathodic survey on aqueducts                          |           | 20,000                |
| Chlorine & water supply lines at Mirabel              |           | 100,000               |
| Collector 3 & 4 soil stabilization                    |           | 220,000               |

Continued on Next Page

**6180 Maintenance - Buildings (Contd.)**

| DESCRIPTION   | PROJECT # | Requested<br>FY 06-07 |
|---|-----------|-----------------------|
| Emergency mobile SCADA  |           | 125,000               |
| Flow meters with data loggers at Mirabel ponds                |           | 30,000                |
| High efficiency motors at Mirabel (2 motors)                  |           | 120,000               |
| Kastania Booster - replace surge valves with surge tank       |           | 60,000                |
| Kastania check valve upgrade                                  |           | 30,000                |
| Kastania MCC upgrade  |           | 50,000                |
| Maintain SCADA (Lookout)                                      |           | 37,500                |
| New radios and RTU's, communication equipment                 |           | 25,000                |
| Oil cooling for 8 motors at Wohler and Mirabel (50% in 06/07) |           | 30,000                |
| RDS pump and motor replacement                                |           | 200,000               |
| Rubber dam modifications                                      |           | 20,000                |
| SCADA with spares & software                                  |           | 125,000               |
| Sebastopol softstarter  |           | 27,500                |
| Solid state motor control and protection relays               |           | 120,000               |
| Sonoma Booster septic hookup                                  |           | 50,000                |
| Warm Springs Dam - Turbine PM/repairs                         |           | 125,000               |
| Wohler staircase (Caissons 1 and 2)                           |           | 30,000                |
| Wohler-Mirabel 12 kV Underground                              |           | 25,000                |
| Miscellaneous and Unforeseen Maintenance Projects             |           | 300,000               |
| <b>6180 Total</b>   |           | <b>2,520,000</b>      |

**6262 Laboratory Supplies / Expenses**

PCAS No. 609-2, 609-5, 3288

This account records expenses for supplies and expenses associated with the laboratory.

**6280 Memberships**

This account records expenses for memberships to professional organizations.

**6461 Supplies / Expenses**

PCAS No. 702, 3288

This account records expenses for routine office supplies and expenses.

**6512 Testing / Analysis**

PCAS No. 609-2, 3288

This account records expenses incurred to comply with all regulatory testing requirements.

**6522 District Services**

PCAS No. Various

This item is requested to provide funds for salaries, benefits and overhead costs for staff assigned to the water transmission system. The amount requested reflects anticipated salary and benefit increases for next fiscal year, a reduced overhead rate, and now includes staff charges previously budgeted under 6180 - Maintenance - Buildings that relate to routine operations and maintenance duties.

Character:

Services and Supplies (continued)

Character No.:

675108-60

**6553 Contract - Security Services**

This item is requested to provide funds to contract for outside security services to patrol Agency facilities at Wohler and Mirabel.

**6570 Consultant Services**

This item covers the costs of services provided by outside consultants.

This request of \$2,075,000 is primarily for:

- 1) Refinement of MODFLOW (\$100,000)
- 2) Hansen Aggregates Property Acquisition – Due Diligence (\$750,000)
- 3) Continued Water Quality Monitoring (\$100,000)
- 4) USGS Water Quality Investigation (\$300,000)
- 5) Watershed Sanitary Survey Update (\$75,000)
- 6) Other Miscellaneous Studies (\$200,000)

**Total \$1,525,000**

**6610 Legal Services**

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

**6820 Rents and Leases - Equipment**

This item is requested to provide funds for rents and leases of equipment.

**6880 Small Tools - Instruments**

This item is requested to provide funds for the purchase of small tools, instruments and equipment that are individually under \$5,000.

**6889 Software**

This account provides funds for productivity software packages.

Character: Services and Supplies (continued)

Character No.: 675108-60

**7052 Out of State Use Tax**

This item budgets for use tax collected by the State of California on purchases from out-of-state vendors.

**7201 Gas / Oil**

Gas/Oil includes the costs of gas, diesel, and oil to operate the Agency's emergency generators.

**7206 Equipment Usage Charge**

This item is requested to provide funds for equipment usage.

**7212 Chlorine Chemical / Recorder**

This sub-object provides funds for the purchase of chlorine gas used in chlorinating water prior to transporting to customers. This sub-object also provides funds for caustic soda required by the pH system.

**7217 State Permits / Fees**

This item is requested to provide funds for various permits and fees required by the State for Agency operations.

**7247 Water Conservation Program**

This item is requested to provide funds for the Agency's water conservation and education programs. The requested amount includes \$1.5 million for projects completed by the water contractors. This item now includes water conservation staff costs that were previously charged to 6522 - District Services. This will more accurately reflect the amount of funds being directed toward water conservation efforts.

**7277 Recycled Water Use Program**

This item is requested to fund specific recycled water projects carried out by the Water Contractors. The Water Advisory Committee has requested funding for this item be set at \$1,903,505 for FY 06-07.

**7296 FERC Fees / Costs**

This item is requested to provide funds for fees paid to the Federal Energy Commission for licensing costs associated with the Agency's Hydro-Electric facility at Warm Springs Dam.

**7302 Travel Expense**

This item is requested to provide funds to cover the cost of travel expenses to meetings and seminars by Agency staff.

**7303 Private Car Expense**

This item is requested to provide funds to reimburse employees for the use of their private vehicles.

**7320 Utilities**

This item is requested to provide funds for utility costs other than power for the water transmission system.

**7394 Power**

The item is requested to provide funds for electrical energy costs required to meet the pumping demands of the water transmission system and to operate other water transmission facilities.

Character: Other Charges

Character No.: 675108-75

**7980 Depreciation**

This item is requested to provide appropriations for depreciation of the water transmission system buildings, improvements and equipment. All completed construction projects from Storage Facilities, Pipeline Facilities and Common Facilities are transferred to the Water Transmission fund upon completion and depreciation is booked in the Water Transmission fund. No cash expenditure of funds is made.

Character: Other Charges (contd.)

Character No.: 675108-75

**8010 Contribution to Non-County**

This item is requested to provide funding to partner organizations that help to achieve the Agency's water supply goals. This includes the Business Environmental Alliance, the North Bay Watershed Association and the Russian River Watershed Association.

Character: Fixed Assets

Character No.: 675108-85

**8510 Buildings / Improvements**

This item is requested to provide funds for replacement and or improvement projects that may need to be undertaken during the fiscal year.

**8533 SCWA - New Metered Service**

PCAS No. 2885 - 2894

This item provides funds for the installation of meters, turnouts and taps on the Agency's pipelines. Reimbursement for these expenditures is budgeted in 675108-3666, Meter Service / Installation.

**8560 Equipment**

This item is requested to provide funds for equipment purchases which may be identified during the fiscal year.

Character: Other Financing Uses

Character No.: 675108-86

**8625 OT - W/in Special Dist - BOS**

This item is requested to transfer revenues collected as part of the rate for capital improvements and debt service payments. These transfers are made pursuant to the terms of the Master Water Supply Agreement and the Sixth Supplemental Ordinance.

|                                      |                    |
|--------------------------------------|--------------------|
| Santa Rosa Aqueduct Capital Fund     | \$354,229          |
| Petaluma Aqueduct Capital Fund       | 772,739            |
| Sonoma Aqueduct Capital Fund         | 0                  |
| Sonoma Aqueduct Revenue Bond Fund    | 292,278            |
| Storage Facilities Revenue Bond Fund | 741,177            |
| Common Facilities Revenue Bond Fund  | 634,142            |
| Common Facilities Fund               | 0                  |
| State Loan Debt Service Fund         | 1,196,407          |
| State Loan Reserve Fund              | 119,640            |
| <b>Total</b>                         | <b>\$4,110,612</b> |

Character: Appropriations for Contingencies

Character No.: 675108-90

**9000 Appropriations for Contingencies**

This reserve is established for unanticipated costs which may arise during the fiscal year.

## STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Water Transmission Agency Fund

Index No.: 675108

| DESCRIPTION OF FUND ACTIVITY   | Actual<br>FY 04-05   | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|--|----------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance   |                      |                       |                       |
| Available for Budgeting (See Detailed Components Below)  | \$7,733,716          | \$4,741,412           | \$3,649,664           |
| Annual Revenues and Expenditures:  |                      |                       |                       |
| Revenues - Increase fund balance   | 26,783,936           | 28,243,198            | 29,273,295            |
| Expenditures - (Decrease) fund balance   | (29,846,755)         | (32,445,790)          | (32,950,112)          |
| <b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance  | (3,062,819)          | (4,202,592)           | (3,676,817)           |
| Adjustments to Reserves/Encumbrances:  |                      |                       |                       |
| Depreciation   | 2,472,915            | 3,110,844             | 3,452,000             |
| Outstanding Encumbrances - (Decrease) Fund Balance   | (1,118,382)          | 0                     |                       |
| PY Encumbrances  | 0                    | 0                     |                       |
| Post Audit Adjustments   | (1,188,659)          |                       |                       |
| Increase in Recycled/Conservation Deposits   | (95,359)             | 0                     |                       |
| Reclass of Prior Year Asset  | 0                    | 0                     |                       |
| <b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance  | 70,515               | 3,110,844             | 3,452,000             |
| Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance  |                      |                       |                       |
| Available for Budgeting  | 4,741,412            | 3,649,664             | 3,424,847             |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year<br>(Difference between Beginning and Ending Balance) | (\$2,992,304)        | (\$1,091,748)         | (\$224,817)           |
| <b><u>Fund Balance Components at Beginning of FY</u></b>   | <b><u>7/1/04</u></b> | <b><u>7/1/05</u></b>  |                       |
| Cash   | \$10,444,230         | \$9,925,680           |                       |
| Accounts Receivable  | 3,644,830            | 3,416,823             |                       |
| Deposits with Others   | 13,000               | 13,000                |                       |
| Inventory of Materials and Supplies  | 283,039              | 223,708               |                       |
| Accounts Payable   | (1,545,056)          | (1,817,729)           |                       |
| Reserved for Conservation/Recycled   | (3,694,154)          | (3,789,513)           |                       |
| Contingent Liability   |                      | (700,000)             |                       |
| Encumbrances   | (1,412,173)          | (2,530,555)           |                       |
| <b>Total Beginning Fund Balance</b>  | <b>\$7,733,716</b>   | <b>\$4,741,414</b>    |                       |

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** SANTA ROSA AQUEDUCT CAPITAL FUND

**Section/Index No:** 675207

| Sub-Object No. and Title | Adopted<br>2005-06 | Requested<br>2006-07 | Difference | Percent<br>Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

**REVENUES:**

**USE OF MONEY**

|                              |                 |                  |                 |               |
|------------------------------|-----------------|------------------|-----------------|---------------|
| 1700 Interest on Pooled Cash | \$89,545        | \$161,125        | \$71,580        | 79.94%        |
| 1760 Investment Income       | 0               | 0                | 0               | N/A           |
| <b>Subtotal Use of Money</b> | <b>\$89,545</b> | <b>\$161,125</b> | <b>\$71,580</b> | <b>79.94%</b> |

**MISCELLANEOUS REVENUES**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| 4035 Sale - Water Resale               | \$0        | \$0        | \$0        | N/A        |
| 4036 Sale - Water Government           | 0          | 0          | 0          | N/A        |
| <b>Subtotal Miscellaneous Revenues</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

**OTHER FINANCING SOURCES**

|   |                  |                  |                   |                |
|---|------------------|------------------|-------------------|----------------|
| 4625 OT - W/in Special Dist - BOS       | \$373,427        | \$354,229        | (\$19,198)        | (5.14%)        |
| <b>Subtotal Other Financing Sources</b> | <b>\$373,427</b> | <b>\$354,229</b> | <b>(\$19,198)</b> | <b>(5.14%)</b> |

|                       |                  |                  |                 |               |
|-----------------------|------------------|------------------|-----------------|---------------|
| <b>TOTAL REVENUES</b> | <b>\$462,972</b> | <b>\$515,353</b> | <b>\$52,381</b> | <b>11.31%</b> |
|-----------------------|------------------|------------------|-----------------|---------------|

**EXPENDITURES:**

**ADMINISTRATIVE CONTROL ACCT**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| 9200 Ent - Principal                   | \$0        | \$0        | \$0        | N/A        |
| 9209 Ent - Principal Clearing          | 0          | 0          | 0          | N/A        |
| <b>Subtotal Administrative Control</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

|                           |            |            |            |            |
|---------------------------|------------|------------|------------|------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |
|---------------------------|------------|------------|------------|------------|

|  |                    |                    |                   |               |
|--|--------------------|--------------------|-------------------|---------------|
| <b>TOTAL NET COST</b><br>(Expenditures Minus Revenues) | <b>(\$462,972)</b> | <b>(\$515,353)</b> | <b>(\$52,381)</b> | <b>11.31%</b> |
|--|--------------------|--------------------|-------------------|---------------|

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Santa Rosa Aqueduct Capital Fund

**Character Title:** Use of Money and Property

**Character No.:** 675207-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |                  |
|---|------------------|
| Estimated Average Cash Balance            | 4,028,120        |
| Projected Interest Rate                   | 4.00%            |
| Projected/Planned Interest on Pooled Cash | <u>\$161,125</u> |

**Character Title:** Other Financing Sources

**Character No.:** 675207-46

***4625 OT - W/in Special Dist - BOS***

An Aqueduct Capital Charge of \$20.00 per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Santa Rosa Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Santa Rosa Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.



# FY 2006-07 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Santa Rosa Aqueduct Capital Fund

Index No.: 675207

| DESCRIPTION OF FUND ACTIVITY  | Actual<br>FY 04-05 | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|---|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance Available for Budgeting (See Detailed Components Below)  | \$2,915,322        | \$3,307,471           | \$3,770,443           |
| <b>Annual Revenues and Expenditures:</b>  |                    |                       |                       |
| Revenues - Increase fund balance  | 392,149            | 462,972               | 515,353               |
| Expenditures - (Decrease) fund balance  | 0                  | 0                     | 0                     |
| <b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>   | 392,149            | 462,972               | 515,353               |
| <b>Adjustments to Reserves/Encumbrances:</b>  |                    |                       |                       |
| No adjustments required at this time.   | 0                  | 0                     |                       |
| <b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>   | 0                  | 0                     | 0                     |
| Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance Available for Budgeting                                     | 3,307,471          | 3,770,443             | 4,285,796             |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br>(Difference between Beginning and Ending Balance) | \$392,149          | \$462,972             | \$515,353             |
| <b><u>Fund Balance Components at Beginning of FY</u></b>  | <b>7/1/04</b>      | <b>7/1/05</b>         |                       |
| Cash  | \$2,915,322        | \$3,307,471           |                       |
| <b>Total Beginning Fund Balance</b>   | \$2,915,322        | \$3,307,471           |                       |

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: PETALUMA AQUEDUCT CAPITAL FUND  
 Section/Index No: 675215

| Sub-Object No. and Title | Adopted<br>2005-06 | Requested<br>2006-07 | Difference | Percent<br>Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

**REVENUES:**

**USE OF MONEY**

|                              |                 |                  |                 |               |
|------------------------------|-----------------|------------------|-----------------|---------------|
| 1700 Interest on Pooled Cash | \$92,363        | \$184,002        | \$91,639        | 99.22%        |
| 1760 Investment Income       | 0               | 0                | 0               | N/A           |
| <b>Subtotal Use of Money</b> | <b>\$92,363</b> | <b>\$184,002</b> | <b>\$91,639</b> | <b>99.22%</b> |

**MISCELLANEOUS REVENUES**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| 4035 Sale - Water Resale               | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Miscellaneous Revenues</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

**OTHER FINANCING SOURCES**

|   |                  |                  |                 |              |
|---|------------------|------------------|-----------------|--------------|
| 4625 OT - W/in Special Dist - BOS       | \$718,864        | \$772,739        | \$53,875        | 7.49%        |
| <b>Subtotal Other Financing Sources</b> | <b>\$718,864</b> | <b>\$772,739</b> | <b>\$53,875</b> | <b>7.49%</b> |

|                       |                  |                  |                 |               |
|-----------------------|------------------|------------------|-----------------|---------------|
| <b>TOTAL REVENUES</b> | <b>\$811,227</b> | <b>\$956,741</b> | <b>\$91,639</b> | <b>11.30%</b> |
|-----------------------|------------------|------------------|-----------------|---------------|

**EXPENDITURES:**

**ADMINISTRATIVE CONTROL ACCOUNT**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| 9200 Ent - Principal                   | \$0        | \$0        | \$0        | N/A        |
| 9209 Ent - Principal Clearing          | 0          | 0          | 0          | N/A        |
| <b>Subtotal Administrative Control</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

|                           |            |            |            |            |
|---------------------------|------------|------------|------------|------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |
|---------------------------|------------|------------|------------|------------|

|  |                    |                    |                   |               |
|--|--------------------|--------------------|-------------------|---------------|
| <b>TOTAL NET COST</b><br>(Expenditures Minus Revenues) | <b>(\$811,227)</b> | <b>(\$956,741)</b> | <b>(\$91,639)</b> | <b>11.30%</b> |
|--|--------------------|--------------------|-------------------|---------------|

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Petaluma Aqueduct Capital Fund

Character Title: Use of Money and Property

Character No.: 675215-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |                  |
|---|------------------|
| Estimated Average Cash Balance            | 4,600,049        |
| Projected Interest Rate                   | 4.00%            |
| Projected/Planned Interest on Pooled Cash | <u>\$184,002</u> |

Character Title: Other Financing Sources

Character No.: 675215-46

***4625 OT - W/in Special Dist - BOS***

An Aqueduct Capital Charge of \$40.00 per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Petaluma Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Petaluma Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.

**FY 2006-07 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Petaluma Aqueduct Capital Fund

**Index No.:** 675215

| DESCRIPTION OF FUND ACTIVITY   | Actual<br>FY 04-05   | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|--|----------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance   |                      |                       |                       |
| Available for Budgeting (See Detailed Components Below)  | \$2,584,068          | \$3,310,451           | \$4,121,678           |
| <b>Annual Revenues and Expenditures:</b>   |                      |                       |                       |
| Revenues - Increase fund balance   | 726,383              | 811,227               | 956,741               |
| Expenditures - (Decrease) fund balance   | 0                    | 0                     | 0                     |
| <b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>  | 726,383              | 811,227               | 956,741               |
| <b>Adjustments to Reserves/Encumbrances:</b>   |                      |                       |                       |
| No adjustments required at this time.  | 0                    | 0                     |                       |
| <b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>  | 0                    | 0                     | 0                     |
| Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance  |                      |                       |                       |
| Available for Budgeting  | 3,310,451            | 4,121,678             | 5,078,419             |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br><i>(Difference between Beginning and Ending Balance)</i> | \$726,383            | \$811,227             | \$956,741             |
| <b><u>Fund Balance Components at Beginning of FY</u></b>   | <b><u>7/1/04</u></b> | <b><u>7/1/05</u></b>  |                       |
| Cash   | \$2,584,068          | \$3,310,450           |                       |
| Bonds Payable - current  | 0                    | 0                     |                       |
| <b>Total Beginning Fund Balance</b>  | \$2,584,068          | \$3,310,450           |                       |

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: FORESTVILLE AQUEDUCT CAPITAL FUND  
 Section/Index No: 675223

| Sub-Object No. and Title | Adopted<br>2005-06 | Requested<br>2006-07 | Difference | Percent<br>Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

**REVENUES:**

**USE OF MONEY**

|                              |              |              |              |               |
|------------------------------|--------------|--------------|--------------|---------------|
| 1700 Interest on Pooled Cash | \$517        | \$848        | \$331        | 64.09%        |
| 1760 Investment Income       | 0            | 0            | 0            | N/A           |
| <b>Subtotal Use of Money</b> | <b>\$517</b> | <b>\$848</b> | <b>\$331</b> | <b>64.09%</b> |

**MISCELLANEOUS REVENUES**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| 4035 Sale - Water Resale               | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Miscellaneous Revenues</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

|                       |              |              |              |               |
|-----------------------|--------------|--------------|--------------|---------------|
| <b>TOTAL REVENUES</b> | <b>\$517</b> | <b>\$848</b> | <b>\$331</b> | <b>64.09%</b> |
|-----------------------|--------------|--------------|--------------|---------------|

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

|                                       |            |            |            |            |
|---------------------------------------|------------|------------|------------|------------|
| 6635 Fiscal Agent Fees                | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Services and Supplies</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

**OTHER CHARGES**

|                               |            |            |            |            |
|-------------------------------|------------|------------|------------|------------|
| 7920 Interest                 | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Other Charges</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

**ADMINISTRATIVE CONTROL ACCOUNT**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| 9200 Ent - Principal                   | \$0        | \$0        | \$0        | N/A        |
| 9209 Ent - Principal Clearing          | 0          | 0          | 0          | N/A        |
| <b>Subtotal Administrative Control</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

|                           |            |            |            |            |
|---------------------------|------------|------------|------------|------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |
|---------------------------|------------|------------|------------|------------|

|  |                |                |                |               |
|--|----------------|----------------|----------------|---------------|
| <b>TOTAL NET COST</b><br>(Expenditures Minus Revenues) | <b>(\$517)</b> | <b>(\$848)</b> | <b>(\$331)</b> | <b>64.09%</b> |
|--|----------------|----------------|----------------|---------------|

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Forestville Aqueduct Capital Fund

**Character Title:** Use of Money and Property

**Character No.:** 675223-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |        |
|---|--------|
| Estimated Average Cash Balance            | 21,209 |
| Projected Interest Rate                   | 4.00%  |
|   | <hr/>  |
| Projected/Planned Interest on Pooled Cash | \$848  |

**Character Title:** Other Financing Sources

**Character No.:** 675223-46

***4625 OT - W/in Special Dist - BOS***

No Aqueduct Capital Charge is being levied - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement.

# FY 2006-07 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Forestville Aqueduct Capital Fund

Index No.: 675223

| DESCRIPTION OF FUND ACTIVITY  | Actual<br>FY 04-05 | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|---|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance<br>Available for Budgeting (See Detailed Components Below)      | \$19,812           | \$20,268              | \$20,785              |
| <b>Annual Revenues and Expenditures:</b>  |                    |                       |                       |
| Revenues - Increase fund balance  | 456                | 517                   | 848                   |
| Expenditures - (Decrease) fund balance  | 0                  | 0                     | 0                     |
| <b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>   | 456                | 517                   | 848                   |
| <b>Adjustments to Reserves/Encumbrances:</b>  |                    |                       |                       |
| No adjustments required at this time.   | 0                  | 0                     | 0                     |
| <b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>   | 0                  | 0                     | 0                     |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance<br>Available for Budgeting   | 20,268             | 20,785                | 21,633                |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br>(Difference between Beginning and Ending Balance) | \$456              | \$517                 | \$848                 |
| <b><u>Fund Balance Components at Beginning of FY</u></b>  | <b>7/1/04</b>      | <b>7/1/05</b>         |                       |
| Cash  | \$19,812           | \$20,268              |                       |
| Bonds Payable - current   | 0                  | 0                     |                       |
| <b>Total Beginning Fund Balance</b>   | \$19,812           | \$20,268              |                       |

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: SONOMA AQUEDUCT CAPITAL FUND

Section/Index No: 675231

| Sub-Object No. and Title                               | Adopted<br>2005-06 | Requested<br>2006-07 | Difference     | Percent<br>Change |
|--|--------------------|----------------------|----------------|-------------------|
| <b>REVENUES:</b>                                       |                    |                      |                |                   |
| <b><u>USE OF MONEY</u></b>                             |                    |                      |                |                   |
| 1700 Interest on Pooled Cash                           | \$822              | \$1,353              | \$531          | 64.56%            |
| 1760 Investment Income                                 | 0                  | 0                    | 0              | N/A               |
| <b>Subtotal Use of Money</b>                           | <b>\$822</b>       | <b>\$1,353</b>       | <b>\$531</b>   | <b>64.56%</b>     |
| <b><u>MISCELLANEOUS REVENUES</u></b>                   |                    |                      |                |                   |
| 4035 Sale - Water Resale                               | \$0                | \$0                  | \$0            | N/A               |
| 4036 Sale - Water Government                           | 0                  | 0                    | 0              | N/A               |
| <b>Subtotal Miscellaneous Revenues</b>                 | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>     | <b>N/A</b>        |
| <b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>           |                    |                      |                |                   |
| 4200 Long Term Debt Proceeds                           | \$0                | \$0                  | \$0            | N/A               |
| 4209 Long Term Debt Clearing                           | 0                  | 0                    | \$0            | N/A               |
| <b>Subtotal Administrative Control</b>                 | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>     | <b>N/A</b>        |
| <b><u>OTHER FINANCING SOURCES</u></b>                  |                    |                      |                |                   |
| 4625 OT - W/in Special Dist - BOS                      | \$0                | \$0                  | \$0            | N/A               |
| <b>Subtotal Other Financing Sources</b>                | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>     | <b>N/A</b>        |
| <b>TOTAL REVENUES</b>                                  | <b>\$822</b>       | <b>\$1,353</b>       | <b>\$531</b>   | <b>64.56%</b>     |
| <b>EXPENDITURES:</b>                                   |                    |                      |                |                   |
| <b><u>SERVICES AND SUPPLIES</u></b>                    |                    |                      |                |                   |
| 6635 Fiscal Agent Fees                                 | \$0                | \$0                  | \$0            | N/A               |
| <b>Subtotal Services and Supplies</b>                  | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>     | <b>N/A</b>        |
| <b><u>OTHER FINANCING USES</u></b>                     |                    |                      |                |                   |
| 8625 OT - W/in Special Dist - BOS                      | \$0                | \$0                  | \$0            | N/A               |
| <b>Subtotal Other Financing Uses</b>                   | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>     | <b>N/A</b>        |
| <b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>           |                    |                      |                |                   |
| 9200 Ent - Principal                                   | \$0                | \$0                  | \$0            | N/A               |
| 9209 Ent - Principal Clearing                          | 0                  | 0                    | 0              | N/A               |
| <b>Subtotal Administrative Control</b>                 | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>     | <b>N/A</b>        |
| <b>TOTAL EXPENDITURES</b>                              | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>     | <b>N/A</b>        |
| <b>TOTAL NET COST</b><br>(Expenditures Minus Revenues) | <b>(\$822)</b>     | <b>(\$1,353)</b>     | <b>(\$531)</b> | <b>64.56%</b>     |



**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Capital Fund

**Character Title:** Use of Money and Property

**Character No.:** 675231-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |         |
|---|---------|
| Estimated Average Cash Balance            | 33,818  |
| Projected Interest Rate                   | 4.00%   |
|   | <hr/>   |
| Projected/Planned Interest on Pooled Cash | \$1,353 |

**Character Title:** Other Financing Sources

**Character No.:** 675231-46

***4625 OT - W/in Special Dist - BOS***

No Aqueduct Capital Charge is being levied - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement.

**Character:** Other Financing Uses

**Character No.:** 675231-86

***8625 Operating Transfer Out***

This item is used to transfer available fund balance to Pipeline Facilities Fund to finance construction of the Eldridge-Madrone pipeline project.

# FY 2006-07 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Sonoma Aqueduct Capital Fund

Index No.: 675231

| DESCRIPTION OF FUND ACTIVITY  | Actual<br>FY 04-05 | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|---|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b>BEGINNING</b> Fund Balance<br>Available for Budgeting (See Detailed Components Below)      | \$31,594           | \$32,320              | \$33,142              |
| <b>Annual Revenues and Expenditures:</b>  |                    |                       |                       |
| Revenues - Increase fund balance  | 726                | 822                   | 1,353                 |
| Expenditures - (Decrease) fund balance  | 0                  | 0                     | 0                     |
| <b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>   | 726                | 822                   | 1,353                 |
| <b>Adjustments to Reserves/Encumbrances:</b>  |                    |                       |                       |
| No adjustments required at this time.   | 0                  | 0                     | 0                     |
| <b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>   | 0                  | 0                     | 0                     |
| Undesignated/Unreserved <b>ENDING</b> Fund Balance<br>Available for Budgeting   | 32,320             | 33,142                | 34,495                |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br>(Difference between Beginning and Ending Balance) | \$726              | \$822                 | \$1,353               |
| <b>Fund Balance Components at Beginning of FY</b>   | <b>7/1/04</b>      | <b>7/1/05</b>         |                       |
| Cash  | \$31,594           | \$32,320              |                       |
| <b>Total Beginning Fund Balance</b>   | \$31,594           | \$32,320              |                       |

# FY 2006-07 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SONOMA AQUEDUCT REVENUE BONDS

Section/Index No: 675470

| Sub-Object No. and Title                     | Adopted<br>2005-06 | Requested<br>2006-07 | Difference           | Percent<br>Change |
|--|--------------------|----------------------|----------------------|-------------------|
| <b>REVENUES:</b>                             |                    |                      |                      |                   |
| <u><b>USE OF MONEY</b></u>                   |                    |                      |                      |                   |
| 1700 Interest on Pooled Cash                 | \$9,404            | \$17,443             | \$8,039              | 85.49%            |
| 1760 Investment Income                       | 0                  | 0                    | 0                    | N/A               |
| <b>Subtotal Use of Money</b>                 | <b>\$9,404</b>     | <b>\$17,443</b>      | <b>\$8,039</b>       | <b>85.49%</b>     |
| <u><b>ADMINISTRATIVE CONTROL ACCOUNT</b></u> |                    |                      |                      |                   |
| 4200 Long Term Debt Proceeds                 | \$0                | \$0                  | \$0                  | N/A               |
| 4209 Long Term Debt Clearing                 | 0                  | 0                    | \$0                  | N/A               |
| <b>Subtotal Administrative Control</b>       | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>           | <b>N/A</b>        |
| <u><b>OTHER FINANCING SOURCES</b></u>        |                    |                      |                      |                   |
| 4625 OT - W/in Special Dist - BOS            | \$292,749          | \$292,278            | (\$471)              | (0.16%)           |
| <b>Subtotal Miscellaneous Revenues</b>       | <b>\$292,749</b>   | <b>\$292,278</b>     | <b>(\$471)</b>       | <b>(0.16%)</b>    |
| <b>TOTAL REVENUES</b>                        | <b>\$302,153</b>   | <b>\$309,721</b>     | <b>\$7,568</b>       | <b>2.50%</b>      |
| <b>EXPENDITURES:</b>                         |                    |                      |                      |                   |
| <u><b>SERVICES AND SUPPLIES</b></u>          |                    |                      |                      |                   |
| 6635 Fiscal Agent Fees                       | \$520              | \$550                | \$30                 | 5.77%             |
| 6640 Debt Issuance Costs                     | 2,320              | 2,320                | 0                    | 0.00%             |
| <b>Subtotal Services and Supplies</b>        | <b>\$2,840</b>     | <b>\$2,870</b>       | <b>\$30</b>          | <b>1.06%</b>      |
| <u><b>OTHER CHARGES</b></u>                  |                    |                      |                      |                   |
| 7920 Long-Term Interest                      | \$169,807          | \$168,092            | (\$1,715)            | (1.01%)           |
| 7923 Discount / Bonds                        | 262                | 262                  | 0                    | 0.00%             |
| <b>Subtotal Other Charges</b>                | <b>\$170,069</b>   | <b>\$168,354</b>     | <b>(\$1,715)</b>     | <b>(1.01%)</b>    |
| <u><b>OTHER FINANCING USES</b></u>           |                    |                      |                      |                   |
| 8625 OT - W/in Special Dist - BOS            | \$2,200,000        | \$0                  | (\$2,200,000)        | (100.00%)         |
| <b>Subtotal Other Financing Uses</b>         | <b>\$2,200,000</b> | <b>\$0</b>           | <b>(\$2,200,000)</b> | <b>(100.00%)</b>  |
| <u><b>ADMINISTRATIVE CONTROL ACCOUNT</b></u> |                    |                      |                      |                   |
| 9200 Ent - Principal                         | \$81,655           | \$82,931             | \$1,276              | 1.56%             |
| 9209 Ent - Principal Clearing                | (81,655)           | (82,931)             | (1,276)              | 1.56%             |
| <b>Subtotal Administrative Control</b>       | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>           | <b>N/A</b>        |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$2,372,909</b> | <b>\$171,224</b>     | <b>(\$2,201,685)</b> | <b>(92.78%)</b>   |
| <b>TOTAL NET COST</b>                        | <b>\$2,070,756</b> | <b>(\$138,497)</b>   | <b>(\$2,209,253)</b> | <b>(106.69%)</b>  |
| <i>(Expenditures Minus Revenues)</i>         |                    |                      |                      |                   |

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Sonoma Aqueduct Revenue Bonds

**Character Title:** Use of Money and Property

**Character No.:** 675470-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |          |
|---|----------|
| Estimated Average Cash Balance            | 436,079  |
| Projected Interest Rate                   | 4.00%    |
| Projected/Planned Interest on Pooled Cash | \$17,443 |

**Character Title:** Other Financing Sources

**Character No.:** 675470-46

***4625 OT - W/in Special Dist - BOS***

The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds, Series 2003 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond, pursuant to the terms of the Sixth Supplemental Ordinance.

Annual Debt Service Requirements

|   |           |
|---|-----------|
| Principal                                 | \$82,931  |
| Interest                                  | 168,092   |
| Fiscal Agent Fees                         | 550       |
| Debt Issuance Costs                       | 2,320     |
| Discount / Bonds                          | 262       |
| Total Debt Service                        | 254,155   |
| Revenue Requirement (115% x Debt Service) | \$292,278 |

**Character:** Services and Supplies

**Character No.:** 675470-60

***6635 Fiscal Agent Fees***

Fiscal Agent Fees are paid to trustee for servicing bonds.

***6640 Debt Issuance Costs***

Amounts are based on bond amortization schedules. Bond discounts and costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

**Character:** Other Charges

**Character No.:** 675470-75

***7920 Interest***

Water Revenue Bonds - Series 2003A, per the bond amortization schedule.

***7923 Discount / Bonds***

Amounts are based on bond amortization schedules. Bond discounts and cost of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

Character: Other Financing Uses

Character No.: 675470-86

***8625 Operating Transfer Out***

This item is used to transfer bond proceeds to Pipeline Facilities Fund to finance construction of projects.

Character: Administrative Account

Character No.: 675470-92

***9200 ENT - Principal***

This account reflects the principal payment for the Water Revenue Bond, Series 2003A. The request for the forthcoming fiscal year is based on the projected amortization schedule.

***9209 ENT - Principal - Clearing***

This is the clearing account for the sub-object 9200, ENT - Principal.

**FY 2006-07 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Water Transmission  
Section: Sonoma Aqueduct Revenue Bonds  
Index No.: 675470

| DESCRIPTION OF FUND ACTIVITY  | Actual<br>FY 04-05   | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|---|----------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance  |                      |                       |                       |
| Available for Budgeting (See Detailed Components Below)   | \$2,922,835          | \$2,555,558           | \$407,005             |
| Annual Revenues and Expenditures:   |                      |                       |                       |
| Revenues - Increase fund balance  | 371,195              | 302,153               | 309,721               |
| Expenditures - (Decrease) fund balance  | (660,675)            | (2,372,909)           | (171,224)             |
| <b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance   | (289,480)            | (2,070,756)           | 138,497               |
| Adjustments to Reserves/Encumbrances:   |                      |                       |                       |
| (Increase)/Decrease in Bonds Payable  | (1,276)              | 0                     | 0                     |
| Principal Payments on Bonds   | (79,103)             | (80,379)              | (82,931)              |
| Amortization of Bond Discount   | 262                  | 262                   | 262                   |
| Amortization of Bond Issuance Costs   | 2,320                | 2,320                 | 2,320                 |
| <b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance   | (77,797)             | (77,797)              | (80,349)              |
| Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance   |                      |                       |                       |
| Available for Budgeting   | 2,555,558            | 407,005               | 465,153               |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br>(Difference between Beginning and Ending Balance) | (\$367,277)          | (\$2,148,553)         | \$58,148              |
| <b><u>Fund Balance Components at Beginning of FY</u></b>  | <b><u>7/1/04</u></b> | <b><u>7/1/05</u></b>  |                       |
| Cash  | \$2,910,324          | \$2,549,604           |                       |
| Cash with fiscal agent/trustee  | 430,245              | 424,173               |                       |
| Restricted Cash with Trustee  | (252,133)            | (252,133)             |                       |
| Bonds Payable - current   | (79,103)             | (80,379)              |                       |
| Interest Payable  | (86,498)             | (85,707)              |                       |
| <b>Total Beginning Fund Balance</b>   | <b>\$2,922,835</b>   | <b>\$2,555,558</b>    |                       |

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **STORAGE FACILITIES REVENUE BONDS**

Section/Index No: **675462**

| Sub-Object No. and Title                     | Adopted<br>2005-06 | Requested<br>2006-07 | Difference       | Percent<br>Change |
|--|--------------------|----------------------|------------------|-------------------|
| <b>REVENUES:</b>                             |                    |                      |                  |                   |
| <b><u>USE OF MONEY</u></b>                   |                    |                      |                  |                   |
| 1700 Interest on Pooled Cash                 | \$13,751           | \$22,492             | \$8,741          | 63.57%            |
| <b>Subtotal Use of Money</b>                 | <b>\$13,751</b>    | <b>\$22,492</b>      | <b>\$8,741</b>   | <b>63.57%</b>     |
| <b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b> |                    |                      |                  |                   |
| 4200 Long Term Debt Proceeds                 | \$0                | \$0                  | \$0              | N/A               |
| 4209 Long Term Debt Clearing                 | 0                  | 0                    | 0                | N/A               |
| <b>Subtotal Administrative Control</b>       | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>       | <b>N/A</b>        |
| <b><u>OTHER FINANCING SOURCES</u></b>        |                    |                      |                  |                   |
| 4625 OT - W/in Special Dist - BOS            | \$356,217          | \$741,177            | \$384,960        | 108.07%           |
| <b>Subtotal Miscellaneous Revenues</b>       | <b>\$356,217</b>   | <b>\$741,177</b>     | <b>\$384,960</b> | <b>108.07%</b>    |
| <b>TOTAL REVENUES</b>                        | <b>\$369,968</b>   | <b>\$763,669</b>     | <b>\$393,701</b> | <b>106.41%</b>    |

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

|                                       |                |                |             |              |
|---------------------------------------|----------------|----------------|-------------|--------------|
| 6635 Fiscal Agent Fees                | \$780          | \$800          | \$20        | 2.56%        |
| 6640 Debt Issuance Costs              | 2,822          | 2,822          | 0           | 0.00%        |
| <b>Subtotal Services and Supplies</b> | <b>\$3,602</b> | <b>\$3,622</b> | <b>\$20</b> | <b>0.56%</b> |

**OTHER CHARGES**

|                               |                  |                  |                  |                |
|-------------------------------|------------------|------------------|------------------|----------------|
| 7920 Long-Term Interest       | \$206,522        | \$204,436        | (\$2,086)        | (1.01%)        |
| 7923 Discount / Bonds         | \$319            | \$319            | \$0              | 0.00%          |
| <b>Subtotal Other Charges</b> | <b>\$206,841</b> | <b>\$204,755</b> | <b>(\$2,086)</b> | <b>(1.01%)</b> |

**OTHER FINANCING USES**

|                                      |                    |            |                      |                  |
|--------------------------------------|--------------------|------------|----------------------|------------------|
| 8625 OT - W/in Special Dist - BOS    | \$4,200,000        | \$0        | (\$4,200,000)        | (100.00%)        |
| <b>Subtotal Other Financing Uses</b> | <b>\$4,200,000</b> | <b>\$0</b> | <b>(\$4,200,000)</b> | <b>(100.00%)</b> |

**ADMINISTRATIVE CONTROL ACCOUNT**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| 9200 Ent - Principal                   | \$99,311   | \$100,862  | \$1,551    | 1.56%      |
| 9209 Ent - Principal Clearing          | (99,311)   | (100,862)  | (1,551)    | 1.56%      |
| <b>Subtotal Administrative Control</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

|                           |                    |                  |                      |                 |
|---------------------------|--------------------|------------------|----------------------|-----------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$4,410,443</b> | <b>\$208,377</b> | <b>(\$4,202,066)</b> | <b>(95.28%)</b> |
|---------------------------|--------------------|------------------|----------------------|-----------------|

|                                      |                    |                    |                      |                  |
|--------------------------------------|--------------------|--------------------|----------------------|------------------|
| <b>TOTAL NET COST</b>                | <b>\$4,040,475</b> | <b>(\$555,292)</b> | <b>(\$4,595,767)</b> | <b>(113.74%)</b> |
| <i>(Expenditures Minus Revenues)</i> |                    |                    |                      |                  |

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** Storage Facilities Revenue Bonds

**Character Title:** Use of Money and Property

**Character No.:** 675462-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |                 |
|---|-----------------|
| Estimated Average Cash Balance            | 562,306         |
| Projected Interest Rate                   | 4.00%           |
| Projected/Planned Interest on Pooled Cash | <u>\$22,492</u> |

**Character Title:** Administrative Control

**Character No.:** 675462-42

***4200 ENT - LTD Proceeds***

The Kawana Tank # 2 has been funded with revenue bonds issued in FY 02-03. No new appropriations are requested for the next fiscal year.

***4209 ENT - LTD Proceeds - Clearing***

This is the clearing account for sub-object 4200, ENT - LTD Proceeds

**Character Title:** Other Financing Sources

**Character No.:** 675462-46

***4625 OT - W/in Special Dist - BOS***

The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds, Series 2003 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond, pursuant to the terms of the Sixth Supplemental Ordinance.

**Annual Debt Service Requirements**

|   |                         |
|---|-------------------------|
| Principal                                 | \$100,862               |
| Interest                                  | 204,436                 |
| Fiscal Agent Fees                         | 800                     |
| Debt Issuance Costs                       | 2,822                   |
| Discount / Bonds                          | 319                     |
| Total Debt Service                        | <u>309,239</u>          |
| Revenue Requirement (115% x Debt Service) | <u><u>\$355,625</u></u> |



**Character:**                      **Services and Supplies**

**Character No.:**      **675462-60**

**6635 Fiscal Agent Fees**

Fiscal Agent Fees are paid to trustee for servicing bonds.

**6640 Debt Issuance Costs**

Amounts are based on bond amortization schedules. Bond discounts and costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

**Character:**                      **Other Charges**

**Character No.:**      **675462-75**

**7920 Interest**

Water Revenue Bonds - Series 2003A, per the bond amortization schedule.

**7923 Discount / Bonds**

Amounts are based on bond amortization schedules. Bond discounts and cost of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

**Character:**                      **Other Financing Uses**

**Character No.:**      **675462-86**

**8625 Operating Transfer Out**

This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects.

**Character:**                      **Administrative Account**

**Character No.:**      **675462-92**

**9200 ENT - Principal**

This account reflects the principal payment for the Water Revenue Bond, Series 2003A. The request for the forthcoming fiscal year is based on the projected amortization schedule.

**9209 ENT - Principal - Clearing**

This is the clearing account for the sub-object 9200, ENT - Principal.

# FY 2006-07 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Storage Facilities Revenue Bonds

Index No.: 675462

| DESCRIPTION OF FUND ACTIVITY  | Actual<br>FY 04-05   | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|---|----------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance Available for Budgeting (See Detailed Components Below)  | \$4,506,293          | \$4,468,613           | \$333,520             |
| Annual Revenues and Expenditures:   |                      |                       |                       |
| Revenues - Increase fund balance  | 473,215              | 369,968               | 763,669               |
| Expenditures - (Decrease) fund balance  | (416,277)            | (11,210,443)          | (208,377)             |
| <b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance   | 56,938               | (10,840,475)          | 555,292               |
| Adjustments to Reserves/Encumbrances:   |                      |                       |                       |
| Increase/(Decrease) in Bonds Payable  | (1,552)              | 0                     | 0                     |
| Long Term Debt Proceeds   |                      | 6,800,000             |                       |
| Principal Payments on Bonds   | (96,207)             | (97,759)              | (100,862)             |
| Amortization of Bond Discount   | 319                  | 319                   | 319                   |
| Amortization of Bond Issuance Costs   | 2,822                | 2,822                 | 2,822                 |
| <b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance   | (94,618)             | 6,705,382             | (97,721)              |
| Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance Available for Budgeting                                     | 4,468,613            | 333,520               | 791,091               |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br>(Difference between Beginning and Ending Balance) | (\$37,680)           | (\$4,135,093)         | \$457,571             |
| <b><u>Fund Balance Components at Beginning of FY</u></b>  | <b><u>7/1/04</u></b> | <b><u>7/1/05</u></b>  |                       |
| Cash  | \$4,491,081          | \$4,461,401           |                       |
| Cash with fiscal agent/trustee  | 523,268              | 515,858               |                       |
| Less Restricted cash with trustee   | (306,648)            | (306,648)             |                       |
| Bonds Payable - current   | (96,207)             | (97,759)              |                       |
| Interest Payable  | (105,201)            | (104,238)             |                       |
| <b>Total Beginning Fund Balance</b>   | \$4,506,293          | \$4,468,614           |                       |

# FY 2006-07 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Section Title: COMMON FACILITIES REVENUE BONDS  
 Section/Index No: 675454

| Sub-Object No. and Title               | Adopted<br>2005-06 | Requested<br>2006-07 | Difference       | Percent<br>Change |
|--|--------------------|----------------------|------------------|-------------------|
| <b>REVENUES:</b>                       |                    |                      |                  |                   |
| <u>USE OF MONEY</u>                    |                    |                      |                  |                   |
| 1700 Interest on Pooled Cash           | \$7,366            | \$24,169             | \$16,803         | 228.12%           |
| 1760 Investment Income                 | 0                  | 0                    | 0                | N/A               |
| <b>Subtotal Use of Money</b>           | <b>\$7,366</b>     | <b>\$24,169</b>      | <b>\$16,803</b>  | <b>228.12%</b>    |
| <u>ADMINISTRATIVE CONTROL ACCOUNT</u>  |                    |                      |                  |                   |
| 4200 Long Term Debt Proceeds           | \$0                | \$0                  | \$0              | N/A               |
| 4209 Long Term Debt Clearing           | 0                  | 0                    | 0                | N/A               |
| <b>Subtotal Administrative Control</b> | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>       | <b>N/A</b>        |
| <u>OTHER FINANCING SOURCES</u>         |                    |                      |                  |                   |
| 4625 OT - W/in Special Dist - BOS      | \$498,641          | \$634,142            | \$135,501        | 27.17%            |
| <b>Subtotal Miscellaneous Revenues</b> | <b>\$498,641</b>   | <b>\$634,142</b>     | <b>\$135,501</b> | <b>27.17%</b>     |
| <b>TOTAL REVENUES</b>                  | <b>\$506,007</b>   | <b>\$658,311</b>     | <b>\$152,304</b> | <b>30.10%</b>     |
| <b>EXPENDITURES:</b>                   |                    |                      |                  |                   |
| <u>SERVICES AND SUPPLIES</u>           |                    |                      |                  |                   |
| 6635 Fiscal Agent Fees                 | \$1,040            | \$1,386              | \$346            | 33.29%            |
| 6640 Debt Issuance Costs               | 3,950              | 5,295                | 1,345            | 34.04%            |
| <b>Subtotal Services and Supplies</b>  | <b>\$4,990</b>     | <b>\$6,681</b>       | <b>\$1,691</b>   | <b>33.88%</b>     |
| <u>OTHER CHARGES</u>                   |                    |                      |                  |                   |
| 7920 Long-Term Interest                | \$289,130          | \$354,916            | \$65,786         | 22.75%            |
| 7923 Discount / Bonds                  | \$446              | \$600                | \$154            | 34.46%            |
| <b>Subtotal Other Charges</b>          | <b>\$289,576</b>   | <b>\$355,515</b>     | <b>\$65,939</b>  | <b>22.77%</b>     |
| <u>OTHER FINANCING USES</u>            |                    |                      |                  |                   |
| 8625 OT - W/in Special Dist - BOS      | \$640,000          | \$1,000,000          | \$360,000        | 56.25%            |
| <b>Subtotal Other Financing Uses</b>   | <b>\$640,000</b>   | <b>\$1,000,000</b>   | <b>\$360,000</b> | <b>56.25%</b>     |
| <u>ADMINISTRATIVE CONTROL ACCOUNT</u>  |                    |                      |                  |                   |
| 9200 Ent - Principal                   | \$139,035          | \$189,231            | \$50,196         | 36.10%            |
| 9209 Ent - Principal Clearing          | (139,035)          | (189,231)            | (50,196)         | 36.10%            |
| <b>Subtotal Administrative Control</b> | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>       | <b>N/A</b>        |
| <b>TOTAL EXPENDITURES</b>              | <b>\$934,566</b>   | <b>\$1,362,196</b>   | <b>\$427,630</b> | <b>45.76%</b>     |
| <b>TOTAL NET COST</b>                  | <b>\$428,559</b>   | <b>\$703,885</b>     | <b>\$275,326</b> | <b>64.24%</b>     |
| <i>(Expenditures Minus Revenues)</i>   |                    |                      |                  |                   |

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities Revenue Bonds

Character Title: Use of Money and Property

Character No.: 675454-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |          |
|---|----------|
| Estimated Average Cash Balance            | 604,236  |
| Projected Interest Rate                   | 4.00%    |
| Projected/Planned Interest on Pooled Cash | \$24,169 |

Character Title: Administrative Control

Character No.: 675454-42

***4200 ENT - LTD Proceeds***

The Wohler-Forestville pipeline project has been funded with revenue bonds issued in FY 02-03. No new appropriations are requested for the next fiscal year.

***4209 ENT - LTD Proceeds - Clearing***

This is the clearing account for sub-object 4200, ENT - LTD Proceeds

Character Title: Other Financing Sources

Character No.: 675454-46

***4625 OT - W/in Special Dist - BOS***

The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds, Series 2003 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Sixth Supplemental Ordinance.

Annual Debt Service Requirements

|   |           |
|---|-----------|
| Principal                                 | \$141,207 |
| Interest                                  | 286,211   |
| Fiscal Agent Fees                         | 1,050     |
| Debt Issuance Costs                       | 3,950     |
| Discount / Bonds                          | 446       |
| Total Debt Service                        | 432,864   |
| Revenue Requirement (115% x Debt Service) | \$497,794 |

Character: Services and Supplies Character No.: 675454-60

**6635 Fiscal Agent Fees**

Fiscal Agent Fees are paid to trustee for servicing bonds.

**6640 Debt Issuance Costs**

Amounts are based on bond amortization schedules. Bond discounts and costs of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

Character: Other Charges Character No.: 675454-75

**7920 Interest**

Water Revenue Bonds - Series 2003A, per the bond amortization schedule.

**7923 Discount / Bonds**

Amounts are based on bond amortization schedules. Bond discounts and cost of issuance are amortized over the life of the bonds. No cash expenditure of funds is required.

Character: Other Financing Uses Character No.: 675454-86

**8625 Operating Transfer Out**

This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

Character: Administrative Account Character No.: 675454-92

**9200 ENT - Principal**

This account reflects the principal payment for the Water Revenue Bond, Series 2003A. The request for the forthcoming fiscal year is based on the projected amortization schedule.

**9209 ENT - Principal - Clearing**

This is the clearing account for the sub-object 9200, ENT - Principal.

**FY 2006-07 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission

**Section:** Common Facilities 2003 A Revenue Bonds

**Index No.:** 675454

| DESCRIPTION OF FUND ACTIVITY  | Actual<br>FY 04-05 | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|---|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance  |                    |                       |                       |
| Available for Budgeting (See Detailed Components Below)   | \$5,481,581        | \$1,668,872           | \$1,047,847           |
| Annual Revenues and Expenditures:   |                    |                       |                       |
| Revenues - Increase fund balance  | 591,547            | 506,007               | 658,311               |
| Expenditures - (Decrease) fund balance  | (4,271,790)        | (3,494,566)           | (1,362,196)           |
| <b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance   | (3,680,243)        | (2,988,559)           | (703,885)             |
| Adjustments to Reserves/Encumbrances:   |                    |                       |                       |
| Long Term Debt proceeds   |                    | 2,500,000             |                       |
| Increase/(Decrease) in Bonds Payable  | (2,172)            | 0                     | 0                     |
| Principal Payments on Bonds   | (134,690)          | (136,862)             | (189,231)             |
| Amortization of Bond Discount   | 446                | 446                   | 600                   |
| Amortization of Bond Issuance Costs   | 3,950              | 3,950                 | 5,295                 |
| <b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance   | (132,466)          | 2,367,534             | (183,337)             |
| Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance   |                    |                       |                       |
| Available for Budgeting   | 1,668,872          | 1,047,847             | 160,625               |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br>(Difference between Beginning and Ending Balance) | (\$3,812,709)      | (\$621,025)           | (\$887,222)           |
| <b><u>Fund Balance Components at Beginning of FY</u></b>  | <b>7/1/04</b>      | <b>7/1/05</b>         |                       |
| Cash  | \$5,460,280        | \$1,658,745           |                       |
| Cash with fiscal agent/trustee  | 732,579            | 722,230               |                       |
| less: restricted cash with trustee  | (429,307)          | (429,307)             |                       |
| Bonds Payable - current   | (134,690)          | (136,862)             |                       |
| Interest Payable  | (147,281)          | (145,934)             |                       |
| <b>Total Beginning Fund Balance</b>   | \$5,481,581        | \$1,668,872           |                       |

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: State Loan Debt Service Fund  
Section/Index No: 675439

| Sub-Object No. and Title               | Adopted<br>2005-06 | Requested<br>2006-07 | Difference         | Percent<br>Change |
|--|--------------------|----------------------|--------------------|-------------------|
| <b>REVENUES:</b>                       |                    |                      |                    |                   |
| <u>USE OF MONEY</u>                    |                    |                      |                    |                   |
| 1700 Interest on Pooled Cash           | \$11,239           | \$42,292             | \$31,053           | 276.30%           |
| 1760 Investment Income                 | 0                  | 0                    | 0                  | N/A               |
| <i>Subtotal Use of Money</i>           | <u>\$11,239</u>    | <u>\$42,292</u>      | <u>\$31,053</u>    | <u>276.30%</u>    |
| <u>OTHER FINANCING SOURCES</u>         |                    |                      |                    |                   |
| 4625 OT - W/in Special Dist - BOS      | \$1,196,407        | \$1,196,407          | \$0                | 0.00%             |
| <i>Subtotal Miscellaneous Revenues</i> | <u>\$1,196,407</u> | <u>\$1,196,407</u>   | <u>\$0</u>         | <u>0.00%</u>      |
| <b>TOTAL REVENUES</b>                  | <b>\$1,207,646</b> | <b>\$1,238,699</b>   | <b>\$31,053</b>    | <b>2.57%</b>      |
| <b>EXPENDITURES:</b>                   |                    |                      |                    |                   |
| <u>OTHER CHARGES</u>                   |                    |                      |                    |                   |
| 7930 Interest Long-Term                | \$421,913          | \$438,833            | \$16,920           | 4.01%             |
| <i>Subtotal Other Charges</i>          | <u>\$421,913</u>   | <u>\$438,833</u>     | <u>\$16,920</u>    | <u>4.01%</u>      |
| <u>OTHER FINANCING USES</u>            |                    |                      |                    |                   |
| 8625 OT - W/in Special Dist - BOS      | \$800,000          | \$0                  | (\$800,000)        | (100.00%)         |
| <i>Subtotal Other Financing Uses</i>   | <u>\$800,000</u>   | <u>\$0</u>           | <u>(\$800,000)</u> | <u>(100.00%)</u>  |
| <u>ADMINISTRATIVE CONTROL ACCOUNT</u>  |                    |                      |                    |                   |
| 9200 Ent - Principal                   | \$618,441          | \$601,521            | (\$16,920)         | (2.74%)           |
| 9209 Ent - Principal Clearing          | (618,441)          | (601,521)            | 16,920             | (2.74%)           |
| <i>Subtotal Administrative Control</i> | <u>\$0</u>         | <u>\$0</u>           | <u>\$0</u>         | <u>N/A</u>        |
| <b>TOTAL EXPENDITURES</b>              | <b>\$1,221,913</b> | <b>\$438,833</b>     | <b>(\$783,080)</b> | <b>(64.09%)</b>   |
| <b>TOTAL NET COST</b>                  | <b>\$14,267</b>    | <b>(\$799,866)</b>   | <b>(\$814,133)</b> | <b>(5706.41%)</b> |
| <i>(Expenditures Minus Revenues)</i>   |                    |                      |                    |                   |

# FY 2006-07 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** State Loan Debt Service Fund

**Character Title:** Use of Money and Property

**Character No.:** 675439-17

### ***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |                 |
|---|-----------------|
| Estimated Average Cash Balance            | 1,057,304       |
| Projected Interest Rate                   | 4.00%           |
| Projected/Planned Interest on Pooled Cash | <u>\$42,292</u> |

**Character Title:** Other Financing Sources

**Character No.:** 675439-46

### ***4625 OT - W/in Special Dist - BOS***

The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for \$15.8 million. The water sales revenue is calculated to meet the 115% of the annual debt service costs of the SRF loan. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Debt Service fund, pursuant to the terms of the Sixth Supplemental Ordinance.

#### Annual Debt Service Requirements

|   |                           |
|---|---------------------------|
| Principal                                 | \$601,521                 |
| Interest                                  | 438,833                   |
| Total Debt Service                        | <u>1,040,354</u>          |
| Revenue Requirement (115% x Debt Service) | <u><u>\$1,196,407</u></u> |

**Character Title:** Other Charges

**Character No.:** 675439-75

### ***7930 Interest - Long Term Debt***

This account records the interest expense for the SRF loan. The interest rate is anticipated to be approximately 2.8% annually.

**Character Title:** Other Financing Uses

**Character No.:** 675439-85

### ***8625 - Operating Transfer Out***

This item is used to transfer excess accumulated debt service charges collected in the Agency O&M fund and transferred to the State Loan Debt Service Fund. These excess charges resulted from delays in the Collector No. 6 project that delayed the amount of principal payments on the loan. An adjustment will be needed in subsequent years to account for the amount refunded to NMWD.



Character: Administrative Account

Character No.: 675439-92

**9200 ENT - Principal**

This account reflects the principal payment for the State Revolving Fund Loan. The request for the forthcoming fiscal year is based on the projected amortization schedule.

**9209 ENT - Principal - Clearing**

This is the clearing account for the sub-object 9200, ENT - Principal.

# FY 2006-07 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: State Loan Debt Service Fund

Index No.: 675439

| DESCRIPTION OF FUND ACTIVITY   | Actual<br>FY 04-05 | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|--|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b>BEGINNING</b> Fund Balance  |                    |                       |                       |
| Available for Budgeting (See Detailed Components Below)  | \$656,475          | \$1,590,839           | \$958,131             |
| Annual Revenues and Expenditures:  |                    |                       |                       |
| Revenues - Increase fund balance   | 1,209,533          | 1,207,646             | 1,238,699             |
| Expenditures - (Decrease) fund balance   | (275,169)          | (1,221,913)           | (438,833)             |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance   | 934,364            | (14,267)              | 799,866               |
| Adjustments to Reserves/Encumbrances:  |                    |                       |                       |
| Principal Payments on SRF Loan   | 0                  | (618,441)             | (601,521)             |
| Net Adjustment - Increase/(Decrease) to Fund Balance   | 0                  | (618,441)             | (601,521)             |
| Undesignated/Unreserved <b>ENDING</b> Fund Balance   |                    |                       |                       |
| Available for Budgeting  | 1,590,839          | 958,131               | 1,156,476             |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year<br>(Difference between Beginning and Ending Balance) | \$934,364          | (\$632,708)           | \$198,345             |
| <b>Fund Balance Components at Beginning of FY</b>  | <b>7/1/04</b>      | <b>7/1/05</b>         |                       |
| Cash   | \$656,475          | \$1,590,839           |                       |
| Total Beginning Fund Balance   | \$656,475          | \$1,590,839           |                       |

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: State Loan Reserve Fund  
Section/Index No: 675447

| Sub-Object No. and Title | Adopted<br>2005-06 | Requested<br>2006-07 | Difference | Percent<br>Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

**REVENUES:**

**USE OF MONEY**

|                              |            |            |            |            |
|------------------------------|------------|------------|------------|------------|
| 1700 Interest on Pooled Cash | \$0        | \$0        | \$0        | N/A        |
| 1760 Investment Income       | 0          | 0          | 0          | N/A        |
| <i>Subtotal Use of Money</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>N/A</u> |

**OTHER FINANCING SOURCES**

|  |                  |                  |            |              |
|--|------------------|------------------|------------|--------------|
| 4625 OT - W/in Special Dist - BOS      | \$119,640        | \$119,640        | \$0        | 0.00%        |
| <i>Subtotal Miscellaneous Revenues</i> | <u>\$119,640</u> | <u>\$119,640</u> | <u>\$0</u> | <u>0.00%</u> |

|                       |                  |                  |            |              |
|-----------------------|------------------|------------------|------------|--------------|
| <b>TOTAL REVENUES</b> | <b>\$119,640</b> | <b>\$119,640</b> | <b>\$0</b> | <b>0.00%</b> |
|-----------------------|------------------|------------------|------------|--------------|

**EXPENDITURES:**

**OTHER FINANCING USES**

|                                      |            |            |            |            |
|--------------------------------------|------------|------------|------------|------------|
| 8625 OT - W/in Special Dist - BOS    | \$0        | \$0        | \$0        | N/A        |
| <i>Subtotal Other Financing Uses</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>N/A</u> |

|                           |            |            |            |            |
|---------------------------|------------|------------|------------|------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |
|---------------------------|------------|------------|------------|------------|

|                                      |                    |                    |              |              |
|--------------------------------------|--------------------|--------------------|--------------|--------------|
| <b>TOTAL NET COST</b>                | <b>(\$119,640)</b> | <b>(\$119,640)</b> | <b>(\$0)</b> | <b>0.00%</b> |
| <i>(Expenditures Minus Revenues)</i> |                    |                    |              |              |

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** State Loan Reserve Fund

**Character Title:** Use of Money and Property

**Character No.:** 675447-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |       |
|---|-------|
| Estimated Average Cash Balance            | 0     |
| Projected Interest Rate                   | 4.00% |
|   | <hr/> |
| Projected/Planned Interest on Pooled Cash | \$0   |

**Character Title:** Other Financing Sources

**Character No.:** 675447-46

***4625 OT - W/in Special Dist - BOS***

The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for \$15.8 million. The terms of the contract require the Agency to accumulate a reserve fund equal to two semiannual payments during the first 10 years of the loan contract. The water sales revenue is calculated to meet the 115% of the annual reserve amount required. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Reserve fund, pursuant to the terms of the Sixth Supplemental Ordinance.

**Annual Debt Service Requirements**

|   |                         |
|---|-------------------------|
| Reserve Amount                            | <u>\$104,035</u>        |
| Revenue Requirement (115% x Reserve Amt.) | <u><u>\$119,640</u></u> |

# FY 2006-07 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: State Loan Reserve Fund

Index No.: 675447

| DESCRIPTION OF FUND ACTIVITY   | Actual<br>FY 04-05 | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|--|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance  |                    |                       |                       |
| Available for Budgeting (See Detailed Components Below)  | \$0                | \$0                   | \$0                   |
| Annual Revenues and Expenditures:  |                    |                       |                       |
| Revenues - Increase fund balance   | 121,375            | 119,640               | 119,640               |
| Expenditures - (Decrease) fund balance   | 0                  | 0                     | 0                     |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance   | 121,375            | 119,640               | 119,640               |
| Adjustments to Reserves/Encumbrances:  |                    |                       |                       |
| Increase in Reserve  | (121,375)          | (119,640)             | (119,640)             |
| Net Adjustment - Increase/(Decrease) to Fund Balance   | (121,375)          | (119,640)             | (119,640)             |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance   |                    |                       |                       |
| Available for Budgeting  | 0                  | 0                     | 0                     |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year<br>(Difference between Beginning and Ending Balance) | \$0                | \$0                   | \$0                   |
| <u>Fund Balance Components at Beginning of FY</u>  | <u>7/1/04</u>      | <u>7/1/05</u>         |                       |
| Cash   | \$75,401           | \$196,776             |                       |
| Reserve  | (75,401)           | (196,776)             |                       |
| Total Beginning Fund Balance   | \$0                | \$0                   |                       |

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: STORAGE FACILITIES

Section/Index No: 675405

| Sub-Object No. and Title | Adopted<br>2005-06 | Requested<br>2006-07 | Difference | Percent<br>Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

**REVENUES:**

**USE OF MONEY**

|                              |                 |                 |                 |                |
|------------------------------|-----------------|-----------------|-----------------|----------------|
| 1700 Interest on Pooled Cash | \$16,952        | \$88,203        | \$71,251        | 420.31%        |
| <b>Subtotal Use of Money</b> | <b>\$16,952</b> | <b>\$88,203</b> | <b>\$71,251</b> | <b>420.31%</b> |

**OTHER FINANCING SOURCES**

|   |                    |            |                      |                  |
|---|--------------------|------------|----------------------|------------------|
| 4625 OT - W/in Special Dist - BOS       | \$4,200,000        | \$0        | (\$4,200,000)        | (100.00%)        |
| <b>Subtotal Other Financing Sources</b> | <b>\$4,200,000</b> | <b>\$0</b> | <b>(\$4,200,000)</b> | <b>(100.00%)</b> |

**RESIDUAL EQUITY TRANSFER IN**

|   |            |            |            |            |
|---|------------|------------|------------|------------|
| 4865 Residual Equity Transfer In            | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Residual Equity Transfer In</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

|                       |                    |                 |                      |                 |
|-----------------------|--------------------|-----------------|----------------------|-----------------|
| <b>TOTAL REVENUES</b> | <b>\$4,216,952</b> | <b>\$88,203</b> | <b>(\$4,128,749)</b> | <b>(97.91%)</b> |
|-----------------------|--------------------|-----------------|----------------------|-----------------|

**EXPENDITURES:**

**FIXED ASSETS**

|  |                    |                    |                      |                 |
|--|--------------------|--------------------|----------------------|-----------------|
| 8510 Buildings/Improvements                | \$0                | \$0                | \$0                  | N/A             |
| 9150 Kawana Springs Res Pipeline           | 0                  | 0                  | 0                    | N/A             |
| 9157 Cotati Res. Revegetation              | 0                  | 0                  | 0                    | N/A             |
| 9162 Kawana to Ralphine Pipeline Study     | 1,000,000          | 332,000            | (668,000)            | (66.80%)        |
| 9168 Kawana Springs Tank # 2               | 6,507,000          | 82,000             | (6,425,000)          | (98.74%)        |
| 9169 Cotati - Kastania Booster Station     | 0                  | 0                  |                      |                 |
| 9171 Purchase of Rights to Oakmont Pipelin | 0                  | 3,600,000          | 3,600,000            | N/A             |
| 9173 Kastania Tank # 2                     | 0                  | 200,000            |                      |                 |
| <b>Subtotal Fixed Assets</b>               | <b>\$7,507,000</b> | <b>\$4,214,000</b> | <b>(\$3,493,000)</b> | <b>(46.53%)</b> |

|                           |                    |                    |                      |                 |
|---------------------------|--------------------|--------------------|----------------------|-----------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$7,507,000</b> | <b>\$4,214,000</b> | <b>(\$3,493,000)</b> | <b>(46.53%)</b> |
|---------------------------|--------------------|--------------------|----------------------|-----------------|

|  |                    |                    |                  |               |
|--|--------------------|--------------------|------------------|---------------|
| <b>TOTAL NET COST</b><br>(Expenditures Minus Revenues) | <b>\$3,290,048</b> | <b>\$4,125,797</b> | <b>\$635,749</b> | <b>19.32%</b> |
|--|--------------------|--------------------|------------------|---------------|

# FY 2006-07 BUDGET

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities

Character Title: Use of Money and Property

Character No.: 675405-17

### **1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |           |
|---|-----------|
| Estimated Average Cash Balance            | 2,205,087 |
| Projected Interest Rate                   | 4.00%     |
|   | <hr/>     |
| Projected/Planned Interest on Pooled Cash | \$88,203  |

Character Title: Other Financing Sources

Character No.: 675405-46

### **4625 OT - W/in Special Dist - BOS**

This item records transfers of funds into the Storage Facilities fund to provide for planned capital projects. The next fiscal year's request records the following transfer into the Storage Facilities fund - per the recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement.

|                                      |     |
|--------------------------------------|-----|
| Storage Facilities Revenue Bond Fund | \$0 |
|--------------------------------------|-----|

Character: Fixed Assets

Character No.: 675405-85

|   |                    |
|---|--------------------|
| <b>9162 Kawana to Ralphine Pipeline</b>   | \$332,000          |
| Funding is requested to continue an alignment study for the two portions of the Kawana to Ralphine Pipeline. The Kawana to Ralphine Pipeline will connect the new Kawana Springs tanks to the Ralphine tanks. The two portions of the study include the Farmers Lane Extension portion (\$53,000) and the portion from Bennett Valley to the Ralphine Tanks (\$279,000). The alignment study is expected to take several years to complete. |                    |
| <b>9168 Kawana Springs Tank # 2</b>   | \$82,000           |
| This item is requested for completion of construction of the Kawana Springs Tank No. 2. Kawana Springs Tank No. 2 is a 10 million gallon tank to be located adjacent to Kawana Springs Tank No. 1.  |                    |
| <b>9171 Purchase of Capacity in Oakmont Pipeline</b>  | \$3,600,000        |
| This item is requested for purchase of capacity in the Oakmont Pipeline that was originally constructed by the City of Santa Rosa to increase delivery capacity on the Sonoma Aqueduct for water deliveries to Oakmont.   |                    |
| <b>9173 Kastania Tank # 2</b>   | \$200,000          |
| This item is requested for design services for the Kastania Tank No. 2. Kastania Tank No. 2 is a 10 million gallon tank to be located adjacent to Kastania Tank No. 1.  |                    |
| <b>TOTAL</b>  | <b>\$4,214,000</b> |

## FY 2006-07 BUDGET

### STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Storage Facilities

Index No.: 675405

| DESCRIPTION OF FUND ACTIVITY  | Actual<br>FY 04-05 | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|---|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)         | \$757,026          | \$758,033             | \$4,267,985           |
| <b>Annual Revenues and Expenditures:</b>  |                    |                       |                       |
| Revenues - Increase fund balance  | 231,405            | 11,016,952            | 88,203                |
| Expenditures - (Decrease) fund balance  | (238)              | (7,507,000)           | (4,214,000)           |
| <b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>   | 231,643            | 3,509,952             | (4,125,797)           |
| <b>Adjustments to Reserves/Encumbrances:</b>  |                    |                       |                       |
| Outstanding Encumbrances - Net Change   | 9,431              | 0                     |                       |
| Long Term Debt proceeds   |                    | 0                     |                       |
| Capitalized Interest  | (240,067)          | 0                     |                       |
| PY CIP Adjustment - reclass to PY expense   | 0                  | 0                     |                       |
| <b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>   | (230,636)          | 0                     | 0                     |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting  | 758,033            | 4,267,985             | 142,188               |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br>(Difference between Beginning and Ending Balance) | \$1,007            | \$3,509,952           | (\$4,125,797)         |

Fund Balance Components at Beginning of FY

|                                     | 7/1/04      | 7/1/05    |
|-------------------------------------|-------------|-----------|
| Cash                                | \$1,012,726 | \$997,717 |
| Accounts Receivable                 |             | \$6,300   |
| Accounts Payable                    | 0           | (245,984) |
| Contract Retention Payable          | 0           | 0         |
| Encumbrances                        | (9,431)     | 0         |
| <b>Total Beginning Fund Balance</b> | \$1,003,295 | \$758,033 |



**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: PIPELINE FACILITIES  
Section/Index No: 675413

| Sub-Object No. and Title | Adopted<br>2005-06 | Requested<br>2006-07 | Difference | Percent<br>Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

**REVENUES:**

**USE OF MONEY**

|                              |                 |                |                  |                 |
|------------------------------|-----------------|----------------|------------------|-----------------|
| 1700 Interest on Pooled Cash | \$15,809        | \$8,254        | (\$7,555)        | (47.79%)        |
| <b>Subtotal Use of Money</b> | <b>\$15,809</b> | <b>\$8,254</b> | <b>(\$7,555)</b> | <b>(47.79%)</b> |

**MISCELLANEOUS REVENUES**

|  |                    |            |                      |                  |
|--|--------------------|------------|----------------------|------------------|
| 4625 OT - W/in Special Dist - BOS      | \$2,200,000        | \$0        | (\$2,200,000)        | (100.00%)        |
| <b>Subtotal Miscellaneous Revenues</b> | <b>\$2,200,000</b> | <b>\$0</b> | <b>(\$2,200,000)</b> | <b>(100.00%)</b> |

|                       |                    |                |                      |                 |
|-----------------------|--------------------|----------------|----------------------|-----------------|
| <b>TOTAL REVENUES</b> | <b>\$2,215,809</b> | <b>\$8,254</b> | <b>(\$2,207,555)</b> | <b>(99.63%)</b> |
|-----------------------|--------------------|----------------|----------------------|-----------------|

**EXPENDITURES:**

**FIXED ASSETS**

|                                  |                  |                  |                  |               |
|----------------------------------|------------------|------------------|------------------|---------------|
| 9163 Eldridge-Madrone Pipeline   | \$215,000        | \$15,000         | (\$200,000)      | (93.02%)      |
| 9174 South Trans. Syst. Pipeline | \$0              | \$350,000        | \$350,000        | N/A           |
| <b>Subtotal Fixed Assets</b>     | <b>\$215,000</b> | <b>\$365,000</b> | <b>\$150,000</b> | <b>69.77%</b> |

**OTHER FINANCING USES**

|                                      |            |            |            |            |
|--------------------------------------|------------|------------|------------|------------|
| 8625 OT - W/in Special Dist - BOS    | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Other Financing Uses</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

|                           |                  |                  |                  |               |
|---------------------------|------------------|------------------|------------------|---------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$215,000</b> | <b>\$365,000</b> | <b>\$150,000</b> | <b>69.77%</b> |
|---------------------------|------------------|------------------|------------------|---------------|

|  |                      |                  |                    |                  |
|--|----------------------|------------------|--------------------|------------------|
| <b>TOTAL NET COST</b><br>(Expenditures Minus Revenues) | <b>(\$2,000,809)</b> | <b>\$356,746</b> | <b>\$2,357,555</b> | <b>(117.83%)</b> |
|--|----------------------|------------------|--------------------|------------------|

# FY 2006-07 BUDGET

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Pipeline Facilities

Character Title: Use of Money and Property

Character No.: 675413-17

### ***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |         |
|---|---------|
| Estimated Average Cash Balance            | 206,343 |
| Projected Interest Rate                   | 4.00%   |
| Projected/Planned Interest on Pooled Cash | \$8,254 |

Character Title: Other Financing Sources

Character No.: 675413-46

### ***4625 OT - W/in Special Dist - BOS***

This item is used to transfer bond proceeds to complete the construction of the Eldridge-Madrone pipeline project. The Eldridge-Madrone pipeline consists of approximately 8,300 lineal feet of pipe and necessary appurtenances from the Eldridge Tanks to approximately Madrone Road in the Valley of the Moon. No transfer is planned in FY 05-06 and the remaining costs will be funded out of fund balance.

Character: Fixed Assets

Character No.: 675413-85

|   |                  |
|---|------------------|
| <b><i>9163 Eldridge-Madrone Pipeline</i></b>  | \$15,000         |
| This item is requested for completing the construction of the Eldridge-Madrone pipeline.  |                  |
| <b><i>9174 South Transmission System Pipeline</i></b>   | \$350,000        |
| This item is requested for continuing the design of the aqueduct that will parallel the existing Petaluma Aqueduct and provide additional capacity to Petaluma and northern Marin County. |                  |
| <b>TOTAL</b>  | <b>\$365,000</b> |

**FY 2006-07 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Water Transmission  
Section: Pipeline Facilities  
Index No.: 675413

| DESCRIPTION OF FUND ACTIVITY  | Actual<br>FY 04-05   | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|---|----------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance Available for Budgeting (See Detailed Components Below)  | \$623,950            | (\$1,616,093)         | \$384,716             |
| <b>Annual Revenues and Expenditures:</b>  |                      |                       |                       |
| Revenues - Increase fund balance  | 659,055              | 2,215,809             | 8,254                 |
| Expenditures - (Decrease) fund balance  | (445,583)            | (215,000)             | (365,000)             |
| <b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>   | 213,472              | 2,000,809             | (356,746)             |
| <b>Adjustments to Reserves/Encumbrances:</b>  |                      |                       |                       |
| Outstanding Encumbrances - Net Change   | (2,431,101)          | 0                     |                       |
| Capitalized Interest  | (22,414)             | 0                     |                       |
| <b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>   | (2,453,515)          | 0                     | 0                     |
| Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance Available for Budgeting                                     | (1,616,093)          | 384,716               | 27,970                |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br>(Difference between Beginning and Ending Balance) | <b>(\$2,240,043)</b> | <b>\$2,000,809</b>    | <b>(\$356,746)</b>    |
| <b><u>Fund Balance Components at Beginning of FY</u></b>  | <b><u>7/1/04</u></b> | <b><u>7/1/05</u></b>  |                       |
| Cash  | \$655,854            | \$846,523             |                       |
| Accounts Payable  | (11,512)             | (11,123)              |                       |
| Encumbrances  | (20,392)             | (2,451,493)           |                       |
| <b>Total Beginning Fund Balance</b>   | <b>\$623,950</b>     | <b>(\$1,616,093)</b>  |                       |

**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **COMMON FACILITIES**

Section/Index No: **675421**

| Sub-Object No. and Title                | Adopted<br>2005-06 | Requested<br>2006-07 | Difference         | Percent<br>Change |
|---|--------------------|----------------------|--------------------|-------------------|
| <b>REVENUES:</b>                        |                    |                      |                    |                   |
| <b><u>USE OF MONEY</u></b>              |                    |                      |                    |                   |
| 1700 Interest on Pooled Cash            | \$13,644           | \$51,935             | \$38,291           | 280.64%           |
| <b>Subtotal Use of Money</b>            | <b>\$13,644</b>    | <b>\$51,935</b>      | <b>\$38,291</b>    | <b>280.64%</b>    |
| <b><u>ADMINISTRATIVE CONTROL</u></b>    |                    |                      |                    |                   |
| 4200 ENT - LTD Proceeds                 | \$0                | \$0                  | \$0                | N/A               |
| 4209 ENT - LTD Proceeds - Clearing      | 0                  | 0                    | 0                  | N/A               |
| <b>Subtotal Administrative Control</b>  | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>         | <b>N/A</b>        |
| <b><u>OTHER FINANCING SOURCES</u></b>   |                    |                      |                    |                   |
| 4625 OT - W/in Special Dist - BOS       | \$1,640,000        | \$1,000,000          | (\$640,000)        | (39.02%)          |
| <b>Subtotal Other Financing Sources</b> | <b>\$1,640,000</b> | <b>\$1,000,000</b>   | <b>(\$640,000)</b> | <b>(39.02%)</b>   |
| <b>TOTAL REVENUES</b>                   | <b>\$1,653,644</b> | <b>\$1,051,935</b>   | <b>(\$601,709)</b> | <b>(36.39%)</b>   |

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

|                                       |                  |                  |                   |                 |
|---------------------------------------|------------------|------------------|-------------------|-----------------|
| 6103 Liability Insurance              | \$107,758        | \$107,758        | \$0               | 0.00%           |
| 6522 District Services                | 80,000           | 0                | (80,000)          | (100.00%)       |
| 7297 Riverfront Park Levee Maint      | 0                | 0                | 0                 | N/A             |
| <b>Subtotal Services and Supplies</b> | <b>\$187,758</b> | <b>\$107,758</b> | <b>(\$80,000)</b> | <b>(42.61%)</b> |

**OTHER CHARGES**

|                               |            |            |            |            |
|-------------------------------|------------|------------|------------|------------|
| 7930 Interest Long Term Debt  | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Other Charges</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

**FIXED ASSETS**

|                                    |           |           |           |          |
|------------------------------------|-----------|-----------|-----------|----------|
| 9112 Mirabel Site Improvements     | \$0       | \$0       | \$0       | N/A      |
| 9113 Wohler Site Improvements      | 360,000   | 351,000   | (9,000)   | (2.50%)  |
| 9114 River Well Field Development  | 600,000   | 60,000    | (540,000) | (90.00%) |
| 9128 pH Control System             | 0         | 0         | 0         | N/A      |
| 9130 Transmission System Expansion | 1,350,000 | 2,299,750 | 949,750   | 70.35%   |

**SUMMARY OF REVENUES AND EXPENDITURES**Index No.: **675421**

| Sub-Object No. and Title                                      | Adopted<br>2005-06 | Requested<br>2006-07 | Difference       | Percent<br>Change |
|---|--------------------|----------------------|------------------|-------------------|
| <b><u>FIXED ASSETS (Continued)</u></b>                        |                    |                      |                  |                   |
| 9136 Production Wells Improv.                                 | \$100,000          | \$0                  | (\$100,000)      | (100.00%)         |
| 9152 Pump & Collector Capacity                                | 412,000            | 324,000              | (88,000)         | (21.36%)          |
| 9164 Emergency Power for Trans. System                        | 0                  | 0                    | 0                | N/A               |
| 9170 Riverfront Park Reclamation                              | 110,000            | 40,000               | (70,000)         | (63.64%)          |
| 9172 Water Education Facility                                 | 0                  | 100,000              | 100,000          | N/A               |
| <b><i>Subtotal Fixed Assets</i></b>                           | <b>\$2,932,000</b> | <b>\$3,174,750</b>   | <b>\$242,750</b> | <b>8.28%</b>      |
|   |                    |                      |                  |                   |
| <b>TOTAL EXPENDITURES</b>                                     | <b>\$3,119,758</b> | <b>\$3,282,508</b>   | <b>\$162,750</b> | <b>5.22%</b>      |
|   |                    |                      |                  |                   |
| <b>TOTAL NET COST</b><br><i>(Expenditures Minus Revenues)</i> | <b>\$1,466,114</b> | <b>\$2,230,573</b>   | <b>\$764,459</b> | <b>52.14%</b>     |

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities

Character Title: Use of Money and Property

Character No.: 675421-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

|   |                 |
|---|-----------------|
| Estimated Average Cash Balance            | 1,298,380       |
| Projected Interest Rate                   | 4.00%           |
| Projected/Planned Interest on Pooled Cash | <u>\$51,935</u> |

Character Title: Administrative Control

Character No.: 675421-42

***4200 ENT - LTD Proceeds***

The construction of Collector No. 6 was funded with a state revolving fund loan from the State Department of Health Services. No funds are requested for the next fiscal year.

***4209 ENT - LTD Proceeds - Clearing***

This is the clearing account for sub-object 4200, ENT - LTD Proceeds

Character Title: Other Financing Sources

Character No.: 675421-46

***4625 OT - W/in Special Dist - BOS***

This item records transfers of funds into the Common Facilities fund to provide for planned capital projects.

Character Title: Services and Supplies

Character No.: 675421-60

***6103 Liability Insurance***

This item records anticipated liability insurance costs required by the State Loan for the Collector No. 6 project.

***6522 District Services***

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Common Facilities Fund.

Character: Fixed Assets

Character No.: 675421-85

**9113 Wohler Site Improvements** PCAS No. 3882 \$351,000  
Funding is requested for replacing Collectors 1&2 surge protectors.

**9114 River Well Field Development** PCAS No. 3706 \$60,000  
Funding is requested to winterize the Russian River Well Field

**9130 Transmission System Expansion**  
Funding is requested for the following projects:

Diversion Alternatives PCAS No. 3353 600,000  
This item is requested to provide funds for engineering planning and environmental studies associated with the Water Supply and Transmission Project.

Mirabel-Cotati Pipeline PCAS No. TBD 100,000  
This item is requested to provide funds for engineering planning and environmental studies associated with the Mirabel-Cotati Pipeline Project.

Water Project EIR PCAS No. 3071 500,000  
This item is requested to allow completion the first year of a two-year effort to prepare the environmental documentation for a number of water transmission system facilities.

Russian River Flow EIR/EIS PCAS No. 3071 1,099,750  
This item is requested to allow completion the first year of a two-year effort to prepare the environmental documentation for a number of water transmission system facilities.

Sub-total 2,299,750

**9152 Pump and Collector Capacity** \$324,000  
This item is requested to compete construction of the Wohler-Forestville Pipeline and Collector No. 6.

**9170 Riverfront Park Reclamation** \$40,000  
This item is requested to finalize the reclamation work at the Riverfront Park, of which the majority of work was completed in the prior fiscal year.

**9172 Water Education Facility** \$100,000  
This item is requested to begin planning, design and environmental work for a new facility.

**TOTAL \$3,174,750**

Character: Administrative Account

Character No.: 675421-92

**9200 ENT - Principal**  
This account was used to reflect the principal payment for the State Revolving Fund Loan. For the next fiscal year, that principal is being paid out of a separate fund set up for recording the state loan debt service (see index 675439).

**9209 ENT - Principal - Clearing**  
This is the clearing account for the sub-object 9200, ENT - Principal.

# FY 2006-07 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Common Facilities

Index No.: 675421

| DESCRIPTION OF FUND ACTIVITY   | Actual<br>FY 04-05   | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|--|----------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)          | (\$5,740,952)        | (\$3,137,847)         | \$2,413,666           |
| <b>Annual Revenues and Expenditures:</b>   |                      |                       |                       |
| Revenues - Increase fund balance   | 4,001,716            | 4,213,644             | 1,051,935             |
| Expenditures - (Decrease) fund balance   | (8,144,344)          | (3,119,758)           | (3,282,508)           |
| <b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>  | (4,142,628)          | 1,093,886             | (2,230,573)           |
| <b>Adjustments to Reserves/Encumbrances:</b>   |                      |                       |                       |
| Loan   | 2,644,838            | 4,457,627             |                       |
| Outstanding Encumbrances - Net Change  | 4,785,342            | 0                     |                       |
| Capitalized Interest   | (684,447)            | 0                     |                       |
| PY CIP adjustment - reclass to PY  | 0                    | 0                     |                       |
| <b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>  | 6,745,733            | 4,457,627             | 0                     |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting   | (3,137,847)          | 2,413,666             | 183,093               |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year<br/>(Difference between Beginning and Ending Balance)</b> | <b>\$2,603,105</b>   | <b>\$5,551,513</b>    | <b>(\$2,230,573)</b>  |
| <b><u>Fund Balance Components at Beginning of FY</u></b>   | <b><u>7/1/04</u></b> | <b><u>7/1/05</u></b>  |                       |
| Cash   | \$2,930,301          | \$992,750             |                       |
| Accounts Payable   | (831,941)            | (396,657)             |                       |
| Contract Retention Payable   | 0                    | (679,972)             |                       |
| Encumbrances   | (7,839,312)          | (3,053,970)           |                       |
| <b>Total Beginning Fund Balance</b>  | <b>(\$5,740,952)</b> | <b>(\$3,137,849)</b>  |                       |



**FY 2006-07 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: NORTH MARIN WATER DEPOSIT  
 Section/Index No: 675512

| Sub-Object No. and Title | Adopted<br>2005-06 | Requested<br>2006-07 | Difference | Percent<br>Change |
|--------------------------|--------------------|----------------------|------------|-------------------|
|--------------------------|--------------------|----------------------|------------|-------------------|

**REVENUES:**

**USE OF MONEY**

|                              |              |              |              |               |
|------------------------------|--------------|--------------|--------------|---------------|
| 1700 Interest on Pooled Cash | \$251        | \$419        | \$168        | 67.03%        |
| <b>Subtotal Use of Money</b> | <b>\$251</b> | <b>\$419</b> | <b>\$168</b> | <b>67.03%</b> |

**INTERGOVERNMENTAL REVENUES**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| 2900 Other Government Agencies             | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Intergovernmental Revenues</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

**OTHER FINANCING SOURCES**

|   |            |            |            |            |
|---|------------|------------|------------|------------|
| 4625 OT - W/in Special Dist - BOS       | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Other Financing Sources</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

|                       |              |              |              |               |
|-----------------------|--------------|--------------|--------------|---------------|
| <b>TOTAL REVENUES</b> | <b>\$251</b> | <b>\$419</b> | <b>\$168</b> | <b>67.03%</b> |
|-----------------------|--------------|--------------|--------------|---------------|

**EXPENDITURES:**

**OTHER CHARGES**

|                               |            |            |            |            |
|-------------------------------|------------|------------|------------|------------|
| 8010 Contribution Non-Co Govt | \$0        | \$0        | \$0        | N/A        |
| <b>Subtotal Other Charges</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |

|                           |            |            |            |            |
|---------------------------|------------|------------|------------|------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>N/A</b> |
|---------------------------|------------|------------|------------|------------|

|  |                |                |                |               |
|--|----------------|----------------|----------------|---------------|
| <b>TOTAL NET COST</b><br>(Expenditures Minus Revenues) | <b>(\$251)</b> | <b>(\$419)</b> | <b>(\$168)</b> | <b>67.03%</b> |
|--|----------------|----------------|----------------|---------------|

**FY 2006-07 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Water Transmission

**Section Title:** North Marin Water Deposit

**Character Title:** Use of Money and Property

**Character No.:** 675512-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends. No amount is being requested as a result of North Marin Water District's request to have available cash balances transferred to NMWD for cash management and investing purposes.

**Character Title:** Other Financing Sources

**Character No.:** 675512-46

***4625 OT - W/in Special Dist - BOS***

Transfer in from Water Transmission Agency Fund (675108) - for capital improvements - per the recommendation of the Water Advisory Committee; pursuant to the terms of the Master Water Supply Agreement. Amendment No. 11 to the Master Water Supply Agreement provides that if money received from the Operations and Maintenance Charge (O&M) is appropriated for expenditures for storage facilities then, at the time of transfer, an amount shall also be transferred to North Marin's account in proportion to the O&M Charge paid by North Marin to the total O&M Charge received by the Agency during the prior fiscal year. No transfer is planned for the next fiscal year.

**Character:** Other Charges

**Character No.:** 675512-75

***8010 Contribution Non-Co Government***

This item records payment, to North Marin Water District, of funds deposited to the North Marin Water Deposit fund as authorized by Amendment No. 11 to the Master Water Supply Agreement. The North Marin Water District has requested to handle its own cash management and investments.

**FY 2006-07 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Water Transmission  
 Section: North Marin Water Deposit  
 Index No.: 675512

| DESCRIPTION OF FUND ACTIVITY  | Actual<br>FY 04-05 | Estimated<br>FY 05-06 | Requested<br>FY 06-07 |
|---|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <b><u>BEGINNING</u></b> Fund Balance Available for Budgeting (See Detailed Components Below)  | \$9,700            | \$10,020              | \$10,271              |
| <b>Annual Revenues and Expenditures:</b>  |                    |                       |                       |
| Revenues - Increase fund balance  | 320                | 251                   | 419                   |
| Expenditures - (Decrease) fund balance  | 0                  | 0                     | 0                     |
| <b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>   | 320                | 251                   | 419                   |
| <b>Adjustments to Reserves/Encumbrances:</b>  |                    |                       |                       |
| No adjustments required at this time.   | 0                  | 0                     |                       |
| <b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>   | 0                  | 0                     | 0                     |
| Undesignated/Unreserved <b><u>ENDING</u></b> Fund Balance Available for Budgeting                                     | 10,020             | 10,271                | 10,690                |
| <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b><br>(Difference between Beginning and Ending Balance) | \$320              | \$251                 | \$419                 |
| <b><u>Fund Balance Components at Beginning of FY</u></b>  | <b>7/1/04</b>      | <b>7/1/05</b>         |                       |
| Cash  | \$13,931           | \$14,251              |                       |
| Deposit from others   | (4,231)            | (4,231)               |                       |
| <b>Total Beginning Fund Balance</b>   | \$9,700            | \$10,020              |                       |